
CHAPTER 600 – MISSION SUPPORT

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CHAPTER 600 – MISSION SUPPORT

10 Introduction

This chapter provides an overview of the Office of Mission Support (OMS) to the Treasury Inspector General for Tax Administration (TIGTA). Its purpose is to explain the mission, background, requirements, responsibilities and organizational structure of the function.

10.1 Abbreviations, Acronyms, and Symbols.

The following table lists abbreviations, acronyms, and symbols that are most frequently used in Chapter 600 of the TIGTA Operations Manual (this list is not intended to be all inclusive).

Abbreviations/Acronyms/ Symbols	Meaning
ABA	American Bankers Association (Routing Number)
AD	Assistant Director
AFIS	Automated Fingerprint Identification System
AFR	Agency Financial Report
AIG	Assistant Inspector General
AIGA	Associate Inspector General for Audit
AIGI	Assistant Inspector General for Investigations
AO	Approving Official or Officer
A/OPC	Agency/Organization Program Coordinator
APR	Agency Performance Report
ARC	Administrative Resource Center (BFS)

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Abbreviations/Acronyms/ Symbols	Meaning
ASAC	Assistant Special Agent-in-Charge
BFS	Bureau of the Fiscal Service
BLI	Budget Line Item
BOC	Budget Object Class
BOP	Bureau of Prisons
BOS	Board of Survey
BPA	Blanket Purchase Agreement
CBA	Centrally-Billed Account (Travel)
CC	Chief Counsel
CFO	Chief Financial Officers Act
C.F.R.	Code of Federal Regulation
CGE	Concur Government Edition (Online Travel System)
CIGIE	Council of the Inspectors General on Integrity and Efficiency
CIO	Chief Information Officer
CISO	Chief Information Security Officer
CMB	Change Management Board
CONUS	Continental United States
COOP	Continuity of Operations
COTR	Contracting Officer Technical Representative
COP	COP Continuation of Pay
CPA	Certified Public Accountant

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Abbreviations/Acronyms/ Symbols	Meaning
CPE	Continuing Professional Education
CPR	Cardio-Pulmonary Resuscitation
CR	Continuing Resolution
CRIMES	Criminal Results Management System
CSRS	Civil Service Retirement System
CUI	Controlled Unclassified Information
CY	Calendar Year
DAIGI	Deputy Assistant Inspector General for Investigations
DCFO	Deputy Chief Financial Officer
DCIA	Debt Collection Improvement Act of 1996
DEA	Drug Enforcement Administration
DFWP	Drug-Free Workplace Plan
DHS	Department of Homeland Security
DIGA	Deputy Inspector General for Audit
DIGI	Deputy Inspector General for Investigations
DIGIE	Deputy Inspector General for Inspections and Evaluations
DIGMS	Deputy Inspector General for Mission Support
DO	Delegation Order
DOB	Date of Birth

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Abbreviations/Acronyms/ Symbols	Meaning
DOJ	Department of Justice
DOL	Department of Labor
DOS	Department of State
DOT	Department of Transportation
DPC	Drug Program Coordinator
EAP	Employee Assistance Program
EEO	Equal Employment Opportunity
EEOC	Equal Employment Opportunity Commission
E-FOIA	Electronic Freedom of Information Act
EFT	Electronic Funds Transfer
EIN	Employer Identification Number
E.O.	Executive Order
eOPF	electronic Official Personnel Folder
EPF	Employee Performance File
F&P	Finance and Procurement
FAA	Federal Aviation Administration
FAR	Federal Acquisition Regulation
FASAB	Federal Accounting Standards Advisory Board
FAX	Facsimile
FBI	Federal Bureau of Investigation

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Abbreviations/Acronyms/ Symbols	Meaning
FECA	Federal Employees Compensation Act
FedEx	Federal Express
FEGLI	Federal Employees' Group Life Insurance
FERS	Federal Employees Retirement System
FICA	Federal Insurance Contributions Act
FISMA	Federal Information Security Management Act of 2002
FinCEN	Financial Crimes Enforcement Network
FLETC	Federal Law Enforcement Training Center
FMFIA	Federal Managers Financial Integrity Act
FMR	Federal Management Regulations
FMS	Financial Management Service
FMSS	Facilities Management and Support Services
FOH	Federal Occupational Health
FOIA	Freedom of Information Act
FTE	Full-Time Equivalent
FTR	Federal Travel Regulations
FUTA	Federal Unemployment Tax Act

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Abbreviations/Acronyms/ Symbols	Meaning
FY	Fiscal Year
GAO	Government Accountability Office
GOV	Government Owned Vehicle
GPRA	Government Performance and Results Act
GPRAMA	GPRA Modernization Act of 2010
GRS	General Records Schedules
GSA	General Services Administration
GSBCA	General Services Board of Contract Appeals
GTAS	Governmentwide Treasury Account Symbol Adjusted Trial Balance System
HCPS	Human Capital and Personnel Security
HHG	Household Goods
HHT	House Hunting Trip
HR	Human Resources
HSO	Health and Safety Officer
HSPD-12	Homeland Security Presidential Directive 12
HtW	Home-to-Work
I&E (or OIE)	Office of Inspections and Evaluations
IA	Inter-Agency Agreement
IBA (or IBT)	Individually-Billed Travel Account

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Abbreviations/Acronyms/ Symbols	Meaning
IDP	Individual Development Plan
IG	Inspector General
IG Act	Inspector General Act of 1978, as amended, 5 U.S.C. Appendix 3
IMDS	Internal Management Document System
IMDS CO	Internal Management Document System Content Owner
IMDS CP	Internal Management Document System Content Provider
IMIS	Investigations Management Information System
IPAC	Intra-Governmental Payment and Collection (IPAC) System
IRB	Investment Review Board
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
JAMES	Joint Audit Management Enterprise System
LEAP	Law Enforcement Availability Pay
LEO	Law Enforcement Officer
LOTA	Limited Open Travel Authorizations
LWOP	Leave Without of Pay
Manual	TIGTA Operations Manual
MOU	Memorandum of Understanding

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Abbreviations/Acronyms/ Symbols	Meaning
MRL	Management Representation Letter
MRO	Medical Review Officer
MSPB	Merit Systems Protection Board
MT	Manual Transmittal
NARA	National Archives and Records Administration
NCR	National Capitol Region
NFC	National Finance Center
NIST	National Institute of Standards and Technology
NTEU	National Treasury Employees Union
OA	Office of Audit
OCC	Office of the Comptroller of the Currency
OCONUS	Outside of the Continental United States
OGE	Office of Government Ethics
OI	Office of Investigations
OIE (or I&E)	Office of Inspections and Evaluations
OIT	Office of Information Technology
OMB	Office of Management and Budget
OMP	Office of Management and Policy
OMS	Office of Mission Support
OPF	Official Personnel File

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Abbreviations/Acronyms/ Symbols	Meaning
OPM	Office of Personnel Management
OPR	Office of Professional Responsibility
OSHA	Occupational Safety and Health Administration
OWCP	Office of Workers' Compensation Programs
PAR	Purchase Approval Request
PARIS	Performance and Results Information System
PCIE	President's Council on Integrity and Efficiency
P.L. (or Pub. L.)	Public Law
PMB	Program Management Board
POC	Point-of-Contact
POD	Post of Duty
POV	Privately Owned Vehicle
PPAC	Planning, Programming and Audit Coordination
PPM	Personal Property Manager
PPMP	Personal Property Management Program
PR	Purchase Request
PRISM	Procurement Request Information System Management
PSI	Personnel Security Investigation

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Abbreviations/Acronyms/ Symbols	Meaning
PTSP	Public Transportation Subsidy Program
RITA	Relocation Income Tax Allowance
RMO	Records Management Officer
RRA 98	Internal Revenue Service Restructuring and Reform Act of 1998 (Pub. L. 105-206)
RWA	Reimbursable Work Agreement
SA (or S/A)	Special Agent
SAC	Special Agent-in-Charge
SEID	Standard Employee Identifier
SES	Senior Executive Service
SBU	Sensitive But Unclassified
SDAR	Service Designated Agency Representative
SF	Standard Form
SGL	Standard General Ledger
SHIMS	Safety and Health Information Management System
SIGTARP	Office of the Special Inspector General for the Troubled Asset Relief Program
SSA	Social Security Administration
SFFAS	Statement of Federal Financial Accounting Standards
SSN	Social Security Number

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Abbreviations/Acronyms/ Symbols	Meaning
TA	Time and Attendance
TDY	Temporary Duty
TFM	Treasury Financial Manual
TIG	Treasury Inspector General
TIGTA	Treasury Inspector General for Tax Administration
TIMIS	Treasury Integrated Management Information System
TD	Treasury Directive
TD P	Treasury Directive Publication
TEICAM	Treasury Enterprise Identity Credential and Access Management
TLMS	Treasury Learning Management System
TMO	Telework Managing Officer
TO	Treasury Order
TPC	Telework Program Coordinator
TQSE	Temporary Quarters Subsistence Expense
TRB	Technical Review Board
TSA	Transportation Security Administration
TSO	Technical Support Officer
TSP	Thrift Savings Plan
UNAX	Unauthorized Access

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Abbreviations/Acronyms/ Symbols	Meaning
UPS	United Parcel Service
USPS	United States Postal Service
U.S.C.	United States Code
U.S.	United States
WCC	Workers' Compensation Center
WebTA	Web-Based Time and Attendance System
WtH	Work-to-Home
©	Copyright
®	Registered Trademark
§	Section

10.2 Mission.

TIGTA's OMS function is responsible for overseeing, evaluating and directing all aspects of TIGTA's financial, procurement, personnel, performance and program management support functions in accordance with Federal and departmental guidelines, standards, applicable policies and procedures, as the administrative business partner of the organization. The OMS performs a wide variety of management services that support the other TIGTA functions in their effort to accomplish TIGTA's mission. The OMS also oversees the administrative services that are provided to TIGTA by BFS and IRS. These services are substantial and require a significant level of funding and FTEs.

10.3 Background.

TIGTA was established under the IRS Restructuring and Reform Act (RRA) of 1998 to provide independent oversight of IRS activities. TIGTA promotes economy, efficiency, and effectiveness in the administration of the internal revenue laws. It is also committed to the prevention and detection of fraud, waste, and abuse within the IRS and related entities.

10.4 Statutory Requirements and Responsibility Relating to OMS.

TIGTA is a fully authorized and responsible agency within the United States Department of the Treasury. The OMS must comply with a variety of statutory requirements. Laws

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and regulations govern the financial (budget, execution, and reporting) and performance areas for OMS, including the CFO Act of 1990, GPRA, the GPRAMA, and FFMIA. The OMS must also comply with a variety of directives issued by other Executive Branch offices and agencies, including Presidential Decision Directives, TD, and Publications, and OMB Circulars.

10.5 Structure.

The DIGMS, whom also has the title and accompanying responsibilities of CFO, is the Senior Executive of OMS. The Directors for FMSS, F&P, and HCPS report directly to the DIGMS.

CHAPTER 600 – MISSION SUPPORT

20 Nature of System

20.1 Overview.

The Treasury Inspector General for Tax Administration (TIGTA) Operations Manual System is described in [Chapter \(100\)-70](#) of the TIGTA Operations Manual (Manual), which can be accessed via the Internal Management Document System (IMDS) website.

The Office of Mission Support (OMS) function is responsible for initiating and maintaining the TIGTA Operations Manual Chapters: Nature and Purpose (100); General Management (200)-10, 20, 30, 50, 60, 80, 90, and 100; and Mission Support (600). Refer to the Manual Transmittal template for guidance on preparing manual transmittals. Manual Transmittals must accompany Manual updates or newly initiated Manual policies. The template to be used is named "ManualTransmittal.dotm," and is located in Microsoft Word under File/New/Personal templates.

The Office of Strategic Performance (SP) Directorate within OMS is responsible for the review and posting of OMS Manual policies.

20.2 Deputy Inspector General for Office of Mission Support (DIGMS) Memoranda.

The DIGMS memoranda are generally used to circulate special, one-time or interim instructions to all OMS employees. Consistent with the policy review, requirements contained in [Chapter \(100\)-70](#), review of all DIGMS memoranda is required. All guidance that is still pertinent will then be codified into the appropriate Manual chapter. The DIGMS memoranda are for functional use only and are issued to all functional employees.

20.3 Maintaining the Office of Mission Support Manual.

Each Directorate within OMS is responsible for the submission of updated policies. The OMS Manual sections are updated quarterly (October 1; January 1; April 1; and July 1). This process will include incorporating into the Manual all "procedural type" DIGMS memoranda that have been issued during the quarter.

Each Directorate within OMS is responsible for the review, update and validation of policies for each quarterly posting.

The policy updates will be submitted to the OMS IMDS Content Provider (CP), whom has the overall responsibility for the OMS sections in the Manual.

The OMS IMDS CP (CP), whom is located within the SP Directorate, will work in conjunction with all OMS Directorates to update and post Manual sections. The CP

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serves as the primary point of contact (POC) for all Manual updates. The CP adheres to SP's Standard Operating Procedures (SOPs) for Manual updates and postings.

On a quarterly basis, the CP will issue an e-mail notice to all OMS employees reminding them to submit quarterly updates, at least one month prior to the quarterly posting dates.

The CP receives all quarterly Manual updates for posting to IMDS and reviews the policy submissions to ensure that the information does not contain tracked changes in the document and that all links are active. If track changes are visible and/or links are not active, the CP will reach out to the content owner of the chapter/section to make the necessary corrections.

The CP ensures that each update/revised chapter/section is accompanied by a signed Manual Transmittal (MT). The MT must outline all of the changes being made to the chapter/section.

The CP will upload all quarterly updates to the IMDS temp server and notify the Office of Information Technology POC to have the documents loaded to the IMDS live site.

The CP will check the IMDS live site for accuracy and notify the content owner that the quarterly updates were completed. The content owner will check the IMDS live site to verify that the updates were posted correctly. If there are issues, the content owner will contact the CP and report any discrepancies.

If no discrepancies are reported, the IMDS CP will notify the Electronic Freedom of Information Act (E-FOIA) CP that the quarterly updates were successful and that the E-FOIA process can now be initiated and finalized.

20.4 Office of Mission Support Work Control System and Reporting Requirements.

The OMS will utilize the Data Call Repository (DCR) site to maintain control of all reporting requirements and functional assignments.

Each entry in the DCR will include pertinent information for the categories listed below:

- Title
- Request Type
- Requestor
- Description of the Reporting Requirement
- Business Unit Handling the Data Call Response
- Specific TIGTA Contact Coordinating the Response
- Request Recipients
- Date Assigned
- Due Date

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- Issue Status
- Priority
- Comments
- Category
- Notify
- Send Notification

Each OMS Directorate will ensure that deadlines noted in the DCR are met timely and that the appropriate information is annotated in the Repository at the completion of the assignment.

When a reporting requirement is completed, the appropriate Directorate will close the item in the DCR.

CHAPTER 600 – MISSION SUPPORT

30 Responsibilities

30.1 Management Responsibilities.

The purpose of this section is to provide an overview of the responsibilities and expectations of the Office of Mission Support (OMS) management positions. For detailed information about these roles, go to the appropriate chapters in the Treasury Inspector General for Tax Administration's (TIGTA) Internal Management Document System ([IMDS](#)).

30.1.1 Deputy Inspector General Office for Mission Support. The Deputy Inspector General for Mission Support (DIGMS) position reports directly to the Inspector General. An Executive Assistant and a Secretary for OMS report directly to the DIGMS.

The OMS organizational structure is composed of four directorates: The Directors of Facilities Management and Support Services, Finance and Procurement, Human Capital and Personnel Security, and Communications. All four directorates report to the DIGMS. Listed below are the divisions within the directorates. For a detailed description of directorate responsibilities, please refer to the Office of Mission Support Activities by Directorate Document.

- **Director, Facilities Management and Support Services**
 - Facilities Management
 - Support Services
- **Director, Finance and Procurement**
 - Finance
 - Procurement
- **Director, Communications**
 - Public Affairs & Media Relations
 - Document Quality Review
- **Director, Human Capital and Personnel Security Services**
 - Human Capital
 - Personnel Security

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CHAPTER 600 – MISSION SUPPORT

40 – Mission Support Activities

40.2 Mail and Special Delivery

40.2.1 Introduction.

Per the Memorandum of Understanding (MOU) between the Treasury Inspector General for Tax Administration (TIGTA) and the Internal Revenue Service (IRS), the IRS supports the processing and delivery of both incoming and outgoing mail. The Office of Mission Support (OMS) provides oversight and guidance on proper mail procedures and serves as liaison with the IRS per the MOU. Mail services include United States Postal Service (USPS), Federal Express (FedEx), United Parcel Service (UPS) and other couriers under contract with the IRS.

40.2.1.1 Mail Delivery. Mail delivery is defined to include USPS, contract courier services and interoffice mail. Per the MOU, incoming deliveries will be performed via the IRS staff, and outgoing mail will be processed through the IRS mail facilities. Offices that maintain Post Office Boxes are responsible for the pickup of their mail as well as for the arrangement of funds to pay for the box.

40.2.1.2 Incoming Mail Delivery. Incoming mail delivery is defined to include USPS and interoffice mail. Incoming mail that is processed through an IRS mail facility will be delivered by the IRS staff to predetermined delivery points. Where there is no IRS mail facility, and arrangements have not been made with the IRS for delivery, the USPS will deliver as addressed. The USPS will not deliver any mail that is not properly prepared and addressed. If arrangements need to be made for mail delivery, please contact *TIGTAOMSFacilities@tigta.treas.gov for guidance.

Exhibit (600)-40.1 identifies office mail routing symbols for offices in the TIGTA Headquarters building.

40.2.1.3 Outgoing Mail Delivery. Outgoing mail delivery is defined to include USPS and interoffice mail. Per the MOU, where co-located with the IRS, outgoing mail will be processed through IRS mail facilities. Where not co-located with the IRS and arrangements have not been made with the IRS, outgoing mail will be placed in the proper United States Post Office Boxes. The USPS requires that all mail be properly prepared, addressed and have the proper postage affixed. In those rare instances where there is no IRS facility and other arrangements need to be made, contact *TIGTAOMSFacilities@tigta.treas.gov for assistance.

40.2.1.4 Envelope Program. TIGTA functions will use the procedures established by the IRS on its “Envelope Program” webpage ([IRS Field Envelope Contract](#)) to obtain envelopes. This procedure will require each functional office to pay for the envelopes

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using a TIGTA small purchase card for supplies. This applies to all envelopes, including those with the standard addresses for the Main IRS Building and the New Carrollton Federal Building.

40.2.2 Special and Express Delivery.

Special delivery is defined as private courier services, and where offered, hand delivery. Per the MOU, the IRS will continue to pay for next day, second day and ground service, and where offered, provide hand deliveries to other locations. A Form 9814 (Exhibit (600)-40.19) must be completed for each package sent via special delivery. The Facilities Management and Support Services (FMSS) directorate will maintain a central file for two years with copies of both the Form 9814 and UPS Shippers form. Functional offices that use private courier services are responsible for arranging and paying for the service.

40.2.2.1 United Parcel Service. When requesting next day and second day service, the sending office is responsible for ensuring that the item is properly packaged. A UPS Printable Document can be assigned to any TIGTA user thru their TIGTA e-mail. The UPS CampusShip allows users to remotely ship from any post-of-duty location where a printer is used. Access can be requested at *TIGTAOMSFacilities@tigta.treas.gov.

Scheduling a pickup or tracking an item may be accomplished via the Internet at www.ups.com or by calling 1-800-742-5877. Preprinted labels are available from UPS.

TIGTA only uses FedEx when a vendor provides their account information, usually in order to return packages.

40.2.2.2 Guidance for Reducing Mail Cost. In an effort to reduce shipping costs, all employees are reminded to use the most economical methods of shipment whenever possible. Current mail services available to TIGTA include the USPS, FedEx and UPS, among a few others on contract with IRS. Using expedited services results in a significant price increase, and should be reserved for special circumstances where material is truly time-sensitive. **Please use Next Day Air Services by exception only; using ground services whenever possible will help TIGTA achieve significant savings.** You may also use the [USPS Online Postage Price Calculator](#) and the [UPS Calculate Time and Cost](#) features to compare pricing and delivery. For assistance in determining the most economical form of shipment, contact the *TIGTAOMSFacilities@tigta.treas.gov.

40.2.2.3 Packaging and Transmittal of Evidence and Sensitive Items. Agents routinely ship evidence and/or sensitive but unclassified investigative information between offices. Such material includes original evidence, working copies and investigative work products, both digital and paper media, which, if publicly released, could negatively affect the outcome of an investigation or cause a loss of Personally Identifiable Information (PII). Digital media includes magnetic tapes (both audio and video), digital memory cards, CD ROMs, DVD ROMs, and computer hard drives with exposed circuit

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boards. Paper media includes investigative case files, investigative reports, forensic laboratory reports and other miscellaneous investigative documentation.

It is often necessary for Inspections and Evaluations and the Office of Audit to ship tax records and PII. The exterior and shipping label of packages that contain tax returns and/or PII will not be marked indicating the contents. The contents will be double packaged in a confidential envelope with appropriate markings on both. Monitor all shipments through the tracking number assigned by the carrier, and document receipt of package. If a package containing tax returns or PII is lost or undelivered, the sender will notify his/her immediate supervisor; the supervisor will notify the Office of Investigations.

For additional details please refer to Chapter (400)-190.9 Packaging and Transmittal of Evidence and Sensitive Items.

40.2.3 Anthrax and Other Biological Agent Threats.

Anthrax organisms can cause infection in the skin, gastrointestinal system, or the lungs. To do so, the organism must be rubbed into abraded skin, swallowed, or inhaled as a fine, aerosolized mist. Disease can be prevented after exposure to the anthrax spores by early treatment with the appropriate antibiotics. Anthrax is not spread from one person to another person. For anthrax to be effective as a covert agent, it must be aerosolized into very small particles. If these small particles are inhaled, life-threatening lung infection can occur, but prompt recognition and treatment are effective.

40.2.3.1 How to Handle Anthrax and Other Biological Agent Threats. Many facilities in communities around the country have received anthrax threat letters. Most were empty envelopes; some have contained powdery substances. The purpose of these guidelines is to establish procedures for handling such incidents.

All Mail should be visually inspected prior to distribution. If a suspicious Unopened Letter or Package marked with a threatening message is received:

- Do not shake or empty the contents of the suspicious envelope or package.
- Place the envelope or package in a plastic bag or some other type of container to prevent any leakage of the contents.
- If you do not have a container, cover the envelope or package with anything (e.g., clothing, paper, trashcan, etc.), and do not remove this cover.
- CLOSE the door, or section off the area to prevent others from entering.
- Report the incident to your local TIGTA Special Agent or Representative and notify your building security official or an available supervisor.
- LIST all the people who were in the room or area when this suspicious letter or package was recognized. Give this list to authorities investigating the incident.

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If you open an envelope with powder and/or if powder spills out:

- **DO NOT** clean up the powder. **COVER** the spilled contents immediately with anything (e.g., clothing, paper, trashcan, etc.) and do not remove this cover. Since aerosolized anthrax can be dispersed by the slightest of air movement, caution should be taken when covering the substance to prevent additional dispersion.
- **CLOSE** the door, or section off the area to prevent others from entering (i.e., keep others away).
- **Report the incident to the local emergency authorities immediately and notify a TIGTA Special Agent and local security.**
- **List** all people who were in the room or area, especially those who had actual contact with the powder. Give this list to authorities investigating the incident.

40.2.3.2 Identifying Suspicious Packages and Letters. Some characteristics of suspicious packages and letters include the following:

- Excessive postage;
- Handwritten or poorly typed addresses;
- Incorrect titles;
- Title, but no name;
- Misspellings of common words;
- Oily stains, discoloration or odor;
- No return address or a fraudulent return address;
- Excessive weight;
- Lopsided or uneven envelope;
- Protruding wires or aluminum foil;
- Excessive security material such as masking tape, string, etc.;
- Visual distractions;
- Ticking sound;
- Marked with restrictive endorsements, such as “Personal” or “Confidential;”
- Shows a city or State in the postmark that does not match the return address; or
- Addressee not expecting the mailing or does not recognize the sender.

40.2.3.3 Additional Recommended Precautions. Provide the following equipment to those individuals handling mail:

- Latex gloves – can be purchased at a drug store or medical supply house;
- Protective eyewear similar to shooting glasses; and
- Protective facial masks – recommended type, Johnson & Johnson SOFLOOP 4225, Laser Plume Face Mask, #55910, available from Moore Medical at 1-800-234-1464.

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40.2.3.4 Logging System for UPS, FedEx, and Certified Mail. All package recipients must sign the Package and Mail Receipt log Exhibit (600)-40.18 upon delivery. This log is stored in a binder that is maintained by the OMS/FMSS Mailroom Manager. This system has been created to provide better accountability for packages received at the TIGTA National Headquarters mailroom and delivered to individuals designated to accept packages for their function.

- All incoming packages must be signed for with a legible signature along with a clearly printed name before being delivered to recipients; and
- All individuals receiving packages must write the date that the packages were actually accepted.

To request assistance with the process, contact the OMS/FMSS Mail Clerk at [*TIGTAOMSFacilities@tigta.treas.gov](mailto:TIGTAOMSFacilities@tigta.treas.gov) or (202) 622-2800.

CHAPTER 600 – MISSION SUPPORT

40 – Mission Support Activities

40.3 Acquisitions

40.3.1 Introduction.

The Treasury Inspector General for Tax Administration (TIGTA) established Procurement Services (PS) to centralize and standardize the acquisition process used to obtain goods and services for all TIGTA functions. As part of the Office of Mission Support (OMS), PS works in coordination with the Bureau of the Fiscal Service's Administrative Resource Center (BFS/ARC) to provide information and assistance with acquisitions to all TIGTA functions. The PS staff is responsible for establishing TIGTA acquisition policies and procedures, administering the Purchase Approval Request (PAR) process, creating, amending and approving Procurement Request Information System Management (PRISM) requisitions, approving invoices, and reviewing purchase requests for compliance with existing guidelines, policies, and procedures. The PS staff also provides Contracting Officer Representative (COR) services for all TIGTA contracts. When planning for the purchase of goods or services, it is important for the initiating office to contact PS at the beginning of the acquisition planning process as PS can assist all TIGTA functions with acquisition planning and strategy, reduction of high-risk procurements, compliance with sustainable acquisitions requirements, procurement documentation, and acquisition life cycle management.

This manual section describes TIGTA's Acquisitions and Government Purchase Card (GPC) Programs. This section does not alter contracting requirements arising under other controlling authorities.

40.3.2 References.

- Federal Acquisition Regulation (FAR), Part [4](#), [8](#), and Part [13](#);
- General Services Administration (GSA) [Federal Supply Schedules](#);
- Department of Treasury Acquisition Regulation ([DTAR](#));
- Department of Treasury Acquisition Procedures ([DTAP](#));
- Presidential Executive Order [13834](#), [Efficient Federal Operations](#);
- United States Office of Government Ethics, [Standards of Ethical Conduct](#) for Employees of the Executive Branch;
- Office of Management and Budget (OMB) Circular A-123 ([Appendix B](#)); and
- Department of the Treasury Interagency Agreement [Guide](#).

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40.3.3 Definitions.

Accounting String Code – The accounting string code is a combination of codes used in the CitiDirect purchase card system and the PRISM system to assign accounting codes (*i.e.*, internal org code and budget object class) to purchase card transactions and procurement requests.

Acquisition – The obtaining by contract of supplies or services (including construction) with appropriated funds by and for the use of the Federal Government through purchase or lease.

Agency Program Coordinator (APC) – The APC is the person responsible for managing the purchase card program and serves as the liaison between the Finance Manager and Citibank. The APC establishes the policies and procedures and the training requirements for the purchase card program. The APC sets up new cardholder accounts and completes all maintenance actions on these accounts. The APC also conducts periodic reviews of cardholder accounts. TIGTA's APC is in the Division of Procurement in BFS.

Approving Official (AO) – The AO is the person who reviews and approves monthly cardholder statements, ensuring the statements are complete and accurate, and reflect only authorized purchases deemed necessary and are fully documented as defined herein. The AO nominates potential cardholders to the Organization Program Coordinator (OPC). The AO will also assist the cardholder in resolving disputed payments.

Alternate Approving Official (AAO) – The AOs, AAOs, and cardholders, for TIGTA are selected by each function's management. The AAO acts as the AO in the AO's absence.

Budget Object Class (BOC) – A subdivision of expense in a classification system used for developing and executing the operating financial plan.

Cardholder – The Government employee who is issued a Government Purchase Card (GPC) to make appropriate purchases to accomplish the mission of TIGTA.

Citibank – Citibank is the contracted bank that issues purchase cards to cardholders and provides purchase card services.

CitiDirect – CitiDirect is a purchase card system offered by Citibank that enables agencies to reconcile, submit, and monitor purchase card transactions online.

Contracting Officer (CO) – A person with the authority to enter into, administer, and/or terminate contracts and make related determinations and findings.

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Contracting Officer Representative (COR) – The Government’s principal program representative who provides technical input to the pre-award and post-award phases of contracting.

Convenience Checks – Convenience checks are checks written against a Cardholder's purchase card account.

Cycle Date – The cycle date or billing cycle date is the date on which the bank bills the cardholders each month. All purchase cardholder monthly statements will reflect all charges received by the bank for billing from the 4th of the preceding month to the close of business on the 3rd of the current month. The related e-statement becomes available in CitiDirect on or about the 4th of the month.

Delegation of Procurement Authority – A written document conveying authority for cardholders to make purchases for the Government. This delegation terminates upon the employee’s separation from their organization or cancellation of their card. For BFS/ARC, the Bureau Chief Procurement Officer (BCPO) makes this delegation.

Department of the Treasury Acquisition Procedures (DTAP) – The DTAP is published by the Senior Procurement Executive (SPE) of the Department of the Treasury, in their concurrent capacity as Director, Office of the Procurement Executive (OPE), and under the authority vested in them by the FAR, specifically FAR 1.301(a)(2). TIGTA is held to the contents of the DTAP which provides binding internal, non-codified policy and procedural guidance to various Treasury bureaus.

Department of the Treasury Acquisition Regulation (DTAR) – Issued under the authority of the FAR and Treasury Directive 76-01, the DTAR sets forth procurement policies and procedures for processing Treasury Department acquisitions. The DTAR is issued as Chapter 10 of Title 48, Code of Federal Regulations (C.F.R.). The FAR and DTAR apply to all acquisitions of supplies and services, which obligate appropriated or non-appropriated funds for the Government.

Emergency Purchases – Emergency purchases are urgent, mission-critical purchases that need to be made immediately and must follow the approval process for these purchases.

E-Statement – An e-statement is the equivalent of a monthly purchase card statement within the CitiDirect system. The e-statement replaces the paper statements for official reconciliation and payment purposes.

Executive – For purposes of purchase request (PR) approval, an Executive is a TIGTA Function Head, their Deputy, or one of the Assistant Inspectors General, their designee or an employee officially acting in one of the aforementioned positions.

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Federal Acquisition Regulation (FAR) – Compilation of contracting regulations for use by executive agencies in acquiring goods and services. The FAR is issued as Chapter 1 of Title 48, C.F.R.

Finance Manager – The Finance Manager is the person responsible for paying Citibank charges, serves as the customer contact for CitiDirect questions, and processes requests in CitiDirect for new purchase cards, changes in AOs and AAOs. If you have a question regarding your Citibank account contact BFS at 1-304-780-8000, option 6.

Funding Official – A Funding Official is a person authorized to confirm the availability of funds and validate the accuracy of any accounting information provided on a PR form.

Information Technology (IT) – IT is any equipment or interconnected system or subsystem of equipment that is used in the automatic acquisition, storage, manipulation, analysis, management, movement, control, display, switching, interchange, transmission, or reception of data or information. IT components include hardware, software, and firmware which could be Government or commercial (non-TIGTA, non-Treasury, or non-Government) IT products.

Interagency Agreement (IA) – An IA is a legally binding contract between two Federal agencies that identifies the specific tasks to be accomplished by one agency in support of the other, along with the costs, the frequency of billing, and other related financial information. The IA may also be referred to as a Memorandum of Understanding (MOU) or Reimbursable Work Agreement (RWA).

Manager – For purposes of approving PRs, a Manager is the purchase requestor's immediate supervisor.

Micro-Purchase – An acquisition of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed \$10,000.

Modification – A contract modification is a written alteration of contract provisions (e.g., work statement, period of performance, quantity, price or other terms of a contract, exercise option to renew) accomplished in accordance with a contract clause or regulation.

Organization Program Coordinator (OPC) – The OPC is responsible for coordinating the purchase card program for a designated office or organizational unit. The OPC serves as liaison between the Finance Manager, the cardholders, and the AOs within the office. The OPC ensures the office or organizational unit is complying with the Purchase Card Program's policies and procedures. TIGTA's OPC is located within OMS in PS.

Purchase Request (PR) Form – A standard form used to document all purchases made by TIGTA employees.

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Performance Work Statement (PWS) – A PWS is the description of the technical requirements for a service and shall include the work to be performed; location of work; period of performance; deliverable schedule; applicable performance standards; and any special requirements (e.g., security clearances, any applicable Federal Information Security Management Act requirement language for IT purchases, travel, special knowledge, etc.).

Purchase Approval Request (PAR) – The PAR refers to TIGTA's internal procedures for acquiring the necessary levels of approval using a SharePoint site for applicable purchase requests.

Reallocate – Reallocate in the CitiDirect system is the process of changing the default Accounting String Code to an alternative one for a purchase card transaction.

Simplified Acquisitions – An acquisition of supplies, non-personal services, and construction that totals \$250,000 or less.

Split Purchase – A purchase where a cardholder intentionally divides or appears to divide what should be a single purchase into two or more separate purchases on one or more occasions to avoid exceeding their single purchase limit. Cardholders are prohibited from splitting purchases in order to meet purchase card thresholds.

Technical Point of Contact (TPOC) – The technical expert on an acquisition. The TPOC provides assistance with matters related to inspection, acceptance, and other technical details where technical direction is required.

Vendor – A business entity that promotes or exchanges goods and/or services for money.

40.3.4 Purchase Approval Request (PAR) Process.

The PS staff is responsible for administering the PAR process. The PAR process refers to TIGTA's internal procedures for acquiring the necessary levels of approval for any applicable PRs. All PR forms must be signed by the requestor's Immediate Supervisor, TIGTA Executive/Function Head, and Funding Official to ensure that all necessary levels of approval have been met. PAR requests valued in excess of \$50,000 may require additional review by the Investment Review Board (IRB) and the Program Management Board (PMB). Procurement actions identified by PS as questionable, high-profile or with potential conflicts of interest could be assigned to the PDIG or Chief Counsel (CC) in absence of a PDIG, and Counsel Office for review and concurrence, if determined to require an additional level of oversight or approval.

With the exception of certain modifications, every PR that commits TIGTA funds shall be documented in a PR form. Please refer to section 40.3.4.1, *Contract Modification*, for additional information. The most recent version of this form can be found among the Microsoft Word templates (under "Mission Support Forms") and must be used. The

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form shall include supporting documentation, such as market research with pricing information from more than one vendor, a PWS for any procurement services, or product specifications for goods.

Purchase requests for non-IT related supplies or services that do not exceed the micro-purchase threshold (\$10,000 or less), and will be purchased using a TIGTA GPC, do not have to be submitted via the PAR SharePoint site for approval. However, the request must still be documented with a PR form that is signed by the requestor's Immediate Supervisor, TIGTA Executive/Function Head or designee, and Funding Official, and include a source document for vendor price verification. It is the responsibility of the purchase cardholder to maintain this documentation in their files for the annual audit review.

All IT-related procurements, regardless of the dollar value, require PAR upload and IT Technical review. All PRs for IT system components or services must be evaluated to determine if TIGTA security requirements are needed in the acquisition. For more information on this requirement see *Information Technology, Security Controls*, Chapter (500)-140.1.5 of the TIGTA Operations Manual.

Software PRs will be sent to the Office of Information Technology (OIT) software asset Point of Contact (POC). Upon award of the contract for actions above \$10,000, the PS COR will send a copy of the award to the software asset POC. For micro-purchases \$10,000 or less, IT Governance will contact Software Asset Management for accountability.

Any purchase containing Information and Communication Technology (ICT), including purchases for IT standard buys, must include a 508 ICT Accessibility Statement for PRs, which can be created using GSA Accessibility Requirements Tool (ART) located at <https://www.section508.gov/buy/accessibility-requirements-tool/>.

PRs that exceed \$10,000 require market research that includes pricing information from three different sources in order to develop an Independent Government Estimate (IGE), and in some cases, will also require a PWS. Establishing an IGE consists of comparing a commercial item to others in the market category which you plan to use. Averaging three quotes gives you an IGE and is what should be put as the funding amount for your PR. The PS staff will accept less than three quotes for annually recurring orders when obtaining three quotes is not possible or practical. Please contact PS (by e-mailing the central PS Mailbox [*TIGTA OMS Procurement Support](#)) for clarification on unusual exceptions to the typical 3-source market research requirement.

TIGTA offices are encouraged to work with Original Equipment Manufacture's (OEM), and utilize other non-vendor specific contact type research methods, such as internet catalogs, commercial price lists, *etc.* as necessary to assist with the development of technical specifications, preliminary pricing and IGEs. TIGTA offices shall not work with individual contractors or resellers to assist with the development of TIGTA's technical

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specifications nor shall they use them directly for the development of the IGE without the prior written approval, coordination and oversight from PS.

TIGTA offices shall coordinate with PS prior to requesting market research quotes for all new requirements with a total value in excess of \$50,000. Any TIGTA PR submitted to the PAR for a new requirement valued in excess of \$50,000 without prior IGE coordination will immediately be suspended and PS will work with the requestor to verify the estimated cost section of the PR form was formulated properly. If a determination is made that the IGE was not formulated properly in accordance with regulatory guidance and PS oversight the IGE will at this time be formulated properly before suspension of the request can be lifted. After proper IGE formulation the PR form will be updated and allowed to proceed through the PAR review process. This will ensure the IRB will not be subjected to review of incorrect cost estimates and will also ensure no vendor is provided unfair access to TIGTA requirements.

All PRs submitted for acquisitions over \$50,000, with the exception of RWAs, IAs, and option year renewals, will be routed to the PMB for review and approval to confirm the governance process has been completed.

Any requests for new purchases with a Total Cost of Ownership (which accounts for direct and indirect costs such as recurring annual maintenance expenses, *etc.*) over \$50,000 must be recommended for approval to the Inspector General by the IRB prior to going through the PAR process. For more information about the IRB process, see Chapter (600)-50.5 of the TIGTA Operations Manual.

The most recent updated PR forms complete with required signatures and supporting documentation must be placed on the PAR SharePoint Site for review and the appropriate level of approval. The PS personnel are responsible for reviewing the PR form and supporting documents and certifying that the PR is complete. In addition, PS will review all PARs to find any applicable existing contract vehicles or other strategic sources for the goods or services requested. If a PR submitted to the PAR site is missing information or does not have the required signatures, PS will reassign the PAR back to the requestor and work with that individual to revise the request and address any deficiencies. Once PS has confirmed that all standards and regulations have been satisfied, a PS official "only" will sign the following declaration field on the PR form as certification and route accordingly:

"I certify to the best of my knowledge and belief that all standards & regulations have been met for the attached request."

If the use of a high-risk contracting method is being considered, such as a Cost Reimbursable or Sole Source acquisition, the requestor **must contact PS prior to starting any paperwork** by e-mailing the central PS Mailbox [*TIGTA OMS Procurement Support](#). The PS staff will provide the correct forms and assist customers with completing the forms, when appropriate.

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Per Treasury's Acquisition Improvement Plan, TIGTA must avoid the use of high-risk contracting methods, and PS can assist requestors in obtaining the services they require using different methodology.

Sole source acquisitions are not competed and are thus discouraged by existing regulations. If the use of a sole source is unavoidable, PS personnel will work with the requestor to complete the necessary documentation for submission to the CO.

Additional instructions detailing the PAR process are available upon request. To request assistance with the PAR process please contact PS directly by e-mailing the central PS Mailbox [*TIGTA OMS Procurement Support](#).

40.3.4.1 Contract Modification. During the life of a contract, different types of modifications may be necessary to incorporate new, within-scope requirements, make changes, or handle problems that develop after contract award. All contract modifications must be issued in writing by the CO to ensure legal sufficiency and agreement by all parties.

Modifications that obligate 20 percent or less of the original TIGTA PR approved amount will not require a new TIGTA PR to be submitted to the PAR share point site for review and approval. The PS staff will request an email from the requesting office's Funding Official to confirm the availability of current fiscal year funding and authorization to proceed with the modification.

40.3.4.2 Examples of Modifications. The following is not an all-inclusive list of the various types of modifications, but rather, examples of the most common types that may be necessary throughout the life of a contract:

- Modification to exercise an Option Year line item on a contract. This type of modification will require a new TIGTA PR for each Option Year exercised.
- Modification to increase quantities on a contract and obligate funding. This type of modification will require a new TIGTA PR if the obligation exceeds 20 percent of the original TIGTA PR amount.
- Modification to de-obligate funding on a contract. This type of modification will not require a new TIGTA PR to be submitted to the PAR share point site for review and approval.
- Modification to correct/revise accounting string information. This type of modification will not require a new TIGTA PR to be submitted to the PAR share point site for review and approval.
- Modification to extend the period of performance of a contract. This type of modification will not require a new TIGTA PR to be submitted to the PAR share point site for review and approval.

40.3.4.3 Acquisition Request Cut-off Dates. The final cut-off date for all new and recurring purchases is **July 1 of the current fiscal year** (or the next business day

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immediately following July 1 during those years when the 1st falls on a non-business day). All PR forms and supporting documentation must be submitted to PS via the PAR SharePoint site by the July 1 deadline. See Exhibit (600)-40.13, *TIGTA and BFS Procurement Deadlines*.

40.3.4.4 Emergency Purchases. Emergency purchases are urgent, mission-critical purchases that need to be made immediately. An example of an emergency purchase is where the item is needed by a Division Technical Agent during the course of a field operation, and where not making the purchase would jeopardize the operation. Emergency purchases are not exempt from the PAR SharePoint site approval process. Emergency purchases may be made without first clearing the online PAR process, but the requestor must contact the Deputy Inspector General for Mission Support (DIGMS), Director of Finance and Procurement or the Assistant Director, Procurement Services, by phone or e-mail prior to making the purchase. Following completion of the emergency purchase, the requestor must retroactively submit a PAR for the emergency purchase accompanied by all documentation within 10 business days.

40.3.5 Types of Acquisitions.

TIGTA uses different classifications of acquisitions/procurements, each with varying requirements and regulations.

40.3.5.1 Centralized Purchases. Regardless of the method of purchase, some items, such as the following, are considered centralized purchases and must be processed through the appropriate functional office:

- Leased antenna sites (OI);
- Automated Data Processing (ADP) equipment, software, and telecommunication services. Telecommunications services includes voice and data circuits as well as Internet access services (OIT);
- Multi-Function Devices (OIT);
- Network Printers (OIT); and
- Telework Equipment (OIT).

With the exception of a small amount of funds designated for investigative purposes, funding for ADP equipment and respective maintenance agreements is controlled by OIT.

The OIT controls funding for multifunctional devices and their respective maintenance agreements. For more information see Chapter (500)-30 TIGTA Wide Print, Copy, Scan and Fax Policy.

40.3.5.2 High Risk Contracting Acquisitions. For Cost Type Contracts, including Labor Hour/Time and Material contract types, a Determinations & Findings (D&F) is necessary, as per FAR Part 16. These types of contracts shall only be utilized if a D&F can clearly state why no other contract type is suitable. Ultimately the decision to use or

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not use a type of contract resides with the CO. The PS staff will work with requestors to convert the acquisition to a fixed price contract type or, if no other alternative can be found, PS personnel will assist the requestor and the CO on the action to ensure that a sufficient D&F is documented.

40.3.5.3 Simplified Acquisitions Purchases. Simplified Acquisition procedures are set forth in FAR Part 13. Simplified Acquisition Procedures are frequently used to execute purchases of supplies or services up to \$250,000 and may employ procurement vehicles such as Blanket Purchase Agreements, IAs, *etc.*

40.3.5.4 Contracting Officer Representative (COR) and Invoice Approver. The BFS/ARC's procurement policy requires the use of a certified COR for service contracts. The PS team is staffed with Federal Acquisition Certified (FAC)-CORs who will be assigned to every new purchase over \$10,000. Each COR will act as both a PRISM Requisitioner and an Invoice Approver. All requisitions must be entered into PRISM by PS CORs and all invoices must be approved by PS CORs. The requesting office must nominate a TPOC who will assist the COR in monitoring of the contract, but it is ultimately the PS COR's responsibility to provide technical guidance and oversight for the contract.

PS COR Duties and TPOC Responsibilities

PS COR Duties:

- Provides guidance to the requestor on how to complete the PWS, Evaluation Criteria, Market Research documentation, D&F, as well as a sole source justification (SSJ), when applicable.
- Supports the CO by monitoring the contractor's performance in reference to the contract requirements, as specified in the DTAR and the FAR.
- Furnishes technical direction, monitors contract performance, and is the focus point for all correspondence and discussions with the contractor.
- Performs final inspection and acceptance of all work required under the contract.
- Reviews and processes invoices and vouchers in a timely manner in accordance with the Prompt Payment Act. For additional information, refer to (600)-40.3.16, Payment Procedures.

The TPOC Responsibilities:

- Prepares the PWS, Evaluation Criteria, Market Research documentation, as well as 508 ICT Accessibility Statement, when applicable.
- Works directly with the contractor and answers basic technical questions.
- Verifies that goods and/or services are delivered on the agreed-upon dates for the COR.

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- Refers any contractual concerns or issues to the COR for action.

40.3.5.5 Mandatory Sources. All procurements are subject to the acquisition rules established in FAR Part 8, “Required Sources of Supplies and Services,” and policy and procedure. Mandatory sources must be used prior to selecting an open market vendor for all purchases. The list of mandatory sources is located under the guidance tab of PAR SharePoint site.

Additionally, Section 6002 of the Resource Conservation and Recovery Act (codified at 42 U.S.C. § 6962) and Executive Order [13834](#), entitled Efficient Federal Operations, require agencies to give preference in their procurements and acquisitions to products containing recovered material. The Environmental Protection Agency (EPA) has designated products posted on their website at <https://www.epa.gov/home/az-index> that are or can be made with recovered materials. Cardholders are required to refer to this list when purchasing supplies to ensure the supplies contain the proper proportion of recovered material. Refer to [FAR Part 23.4](#) for more guidance on the use of recovered materials.

All TIGTA offices must consider using environmental and energy conservation products and services at the beginning of each procurement process for products and /or services exceeding the micro-purchase threshold. Using environmental and energy conservation products and services for purchases under the micro-purchase threshold are also strongly encouraged. Established Federal supply sources, such as the GSA, Government Printing Office, Ability One Program, the Defense General Supply Center, Defense Logistics Agency, and UNICOR/Federal Prison Industries are competitive sources for EPA-designated items and other recycled content products. Preference shall be given to the following products:

- Recycled content products designated in the EPA’s Comprehensive Procurement Guidelines.
- Energy Star products identified by the Department of Energy (DOE) and EPA, as well as Federal Environmental Management Program (FEMP)-designated energy-efficient products.
- Water-efficient products, including those meeting EPA’s WaterSense standards at <http://www.epa.gov/WaterSense/>.
- Energy from renewable sources.
- Biobased products designated by the U.S. Department of Agriculture in the BioPreferred program.
- Environmentally preferable products and services, including EPEAT-registered electronic products at: <http://www.epa.gov/epp/pubs/products/index.htm> and <http://www.epeat.net/>.
- Alternative fuel vehicles and alternative fuels required by EPA at <http://www.eere.energy.gov/afdc/>.

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- Products with low or no toxic or hazardous constituents, non-ozone depleting substances, as identified in EPA's Significant New Alternatives Program.

40.3.6 Section 508.

Section 508 requires that when Federal agencies develop, procure, maintain, or use ICT, Federal employees with disabilities have access to and use of information and data that is comparable to the access and use by Federal employees without disabilities, unless an undue burden would be imposed on the agency. The ICT includes, but is not limited to printers, copiers, fax machines, scanners, laptops, desktop computers, and telephones. All acquisitions of ICT supplies and services are required to comply with Section 508 of the Rehabilitation Act. The Access Board standards are available at (<https://www.access-board.gov/ict/>).

40.3.7 Other Responsibilities.

40.3.7.1 Accountable Property. Prior to purchasing accountable property, the requestor must consult with TIGTA's Personal Property Management Officer (PPMO) to verify that no internal/external Government excess property is available to fulfill the requirement(s). Please review Chapter (600)-100.3, Chapter (600)-100.4, and Chapter (600)-100.5 for Accountable Property requirements. Refer to Chapter (600)-100.2, Personal Property Management Program and Chapter (600)-50.12 regarding capitalized assets for additional information.

40.3.7.2 Records Management. Official records of TIGTA Purchase Requisitions are electronically stored in the PRISM application database, which is managed and administered by the BFS/ARC. TIGTA's appointed CORs are responsible for maintaining PAR and contract-related records in their official COR files for any purchases exceeding the micro-purchase limit (\$10,000). Cardholders shall maintain a purchase card log and any supporting documentation, as outlined in Section 40.3.17.11.

40.3.8 Purchase and Use of Promotional Items.

The purchase of promotional items for recruitment, conferences, and professional liaison are currently prohibited. The term "promotional items" includes, but is not limited to, the purchase of pens, mouse pads, mugs and lanyards that are unique to a TIGTA function. Please note that the purchase of items used to recognize persons who have rendered lengthy or outstanding service to TIGTA are still authorized; those items may still be procured. TIGTA cannot use appropriated funds to improve its own image; nor use appropriated funds for publicity, propaganda purposes, or self-aggrandizement. Any exceptions to the prohibition against the procurement of promotional items must be approved by the PDIG or CC in the absence of a PDIG. To request an exception, a purchase request along with a detailed written justification must be submitted through the PAR system. A PAR category was added to accommodate these types of requests.

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Selection Criteria. Where there is a bona fide need for the purchase of promotional items, the selection of items must meet all of the criteria listed below:

- Has a practical use appropriate for audiences of employees, taxpayers, and/or tax professionals.
- Displays one of the following:
 - Treasury Inspector General for Tax Administration (TIGTA);
 - TIGTA's seal;
 - TIGTA's Investigations' shield;
 - TIGTA's website; or
 - TIGTA's hotline number.
- Is likely to be seen and/or used by more people than the original recipient.
- Is economically priced and reasonably portable.
- Passes common sense child-safety standards, e.g., is too big to be swallowed and has no sharp edges.
- Avoids the perception that taxpayer dollars have been frivolously spent.
- Is not offensive in nature.
- Has been reviewed by CC.

40.3.8.1 Procurement Process for Recruitment, Trade Show, Retirement, and Recognition Items. **The purchase of promotional items for recruitment, conferences, and professional liaison are currently prohibited.** TIGTA has an approved list of suggested items and their authorized cost for the purchase of retirement, award ceremony, and employee/group recognition items, see Exhibit (600)-40.2. Only approved vendors are authorized to reproduce the TIGTA seal and the Investigations shield. Only items listed should be ordered for these purposes. The suggested items must be documented with the PR form and approved by the requestor's Immediate Supervisor, TIGTA Executive/Function Head or designee, and Funding Official. The requestor must send the approved PR to Human Capital and Personnel Security (HC&PS) staff for review and HC&PS will send the request via e-mail to the PS COR for purchase against the BPA. Each function is responsible for funding its orders. All items purchased for OI will display the Office of Investigations' shield or TIGTA's seal. Items purchased for all other functions will display TIGTA's seal. If the order is \$10,000 or less, the selected vendor must be on the list of approved vendors. See Exhibit (600)-40.4, List of Approved Vendors. All requests to add vendors to the list must be submitted to OMS, HC&PS mailbox, OMSHumanCapital@tigta.treas.gov, for review and approval. To avoid additional set-up charges, inquire about any TIGTA dyes and artwork on hand.

40.3.9 Purchase of Shredders.

There are general specifications on the types of shredders that should be purchased for disposal of information based on the size of the office. All shredders must provide cross-cut, CD, and DVD shredding capabilities. Cross-cut shredders provide more security to shredded documents than strip-cut shredders

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40.3.10 Assignment of Wireless Communication Devices.

Each Function Head determines which positions within their function may use wireless phones for Government purposes. All employees who have a wireless phone agree to follow the guidance from the TIGTA Operations Manual, Chapter (500)-140.2, that wireless phones should only be used for official use, with an understanding that occasional personal calls may be necessary.

All TIGTA wireless telecom contract administration services are managed by PS, and will be consolidated when possible into one purchase order per vendor. The PS CORs will supervise the orders with the assistance of functional representatives referred to on the orders as TPOCs. The OIT manages the smartphone inventory for issue on any orders.

Functions may establish additional guidelines and property inventory requirements that must also be followed in accordance with TIGTA's property officer.

40.3.11 Processing External Training Requests.

All individual training requests must be processed through the Treasury Integrated Talent Management System (ITMS) and follow the regulations and procedures governing that process.

All individual training requests costing \$10,000 or less must be processed on a Standard Form (SF) 182 via the ITMS. External Training Requests costing \$10,000 or less should be paid for using a GPC or convenience check (if the vendor does not accept credit cards). If payment by convenience check is required, the amount cannot exceed \$5,000.

As required by the FAR and DTAR/DTAP, training provided by a private contractor on TIGTA grounds or at TIGTA sponsored events must be competed like any other purchase that exceeds the micro-purchase limit. For this reason, training requests over \$10,000 which require a contractor must follow the same procedures as any large purchase, and should be documented with a PR form signed by the requestor's Immediate Supervisor, TIGTA Executive/Function Head or designee, and Funding Official, routed through the PAR process, and submitted to BFS/ARC by PS PRISM Requisitioner for proper competition. Upon award by BFS/ARC and completion of the training, functional ITMS Administrators will ensure that the attendance of the training participants is appropriately recorded in ITMS. The ITMS Administrators may contact *TIGTA OMS Training <TIGTAOMSTraining@tigta.treas.gov for any assistance. Refer to Chapter (600)-70.19.7 for further information.

40.3.12 Counsel Review of Contracts.

All IAs, MOUs and RWAs must be reviewed by Counsel. Requests for Counsel review should be via e-mail, to include completed PR form, to the [*TIGTA Counsel Office](#) mailbox. Counsel is to provide legal advice on all contracts of TIGTA's management and operations, as follows:

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- Counsel will review all MOUs, IAs, and RWAs for legal sufficiency. This requirement arises from the TIGTA Operations Manual, Chapter (700)-130.1.
- Counsel will review IAs prior to submission to the PAR SharePoint site. (See section 40.3.13 for additional information on IAs). Counsel will generally complete requests for contract review within 10 business days of receipt, unless a request specifies that a different response time is needed. So that legal matters are properly prioritized, requests for legal advice that require a quicker response than is generally provided must clearly state the time by which Counsel's response is needed, along with the reason an expedited response is requested.

Comments or conditional approvals provided by Counsel to the requestor must be acknowledged and addressed by the requestor. Requestors must document their intent to comply with Counsel's guidance by including a simple certification statement in the Decision Comments field of their PAR submission form and directly modify any affected supporting documentation accordingly. PARs that do not address Counsel's comments or approval conditions will not be approved.

40.3.13 Interagency Agreements (IAs).

The IAs are used when TIGTA provides services to other Federal agencies (e.g., providing legal services to other Federal agencies) and when TIGTA receives services from other Federal agencies (e.g., training classes from the Federal Law Enforcement Training Center). Prior to executing an IA, the Assistant Director, Finance, must be notified. PS will route the IA PR to Finance prior to Prism entry. The IA obligating documents will be sent to the CFO inbox at [*TIGTAOMSCFO@tigta.treas.gov](mailto:TIGTAOMSCFO@tigta.treas.gov).

TIGTA services either received by or provided to another Federal agency should be documented on the Government-Wide Standardized Interagency Agreement forms, the General Terms and Conditions (GT&C) Section (7600A) and Order Requirements and Funding Information (Order) Section (7600B). The GT&C section identifies the general terms and services between the requesting agency and servicing agency, to include the roles and responsibilities, and agency official signatures. The Order section outlines the products and/or services by the servicing agency, funding information for both agencies and all required points of contact signatures to authorize payment of the order. These forms are available on the PAR site in the "forms" folder. While TIGTA will document its requirements for services on the standardized IA Forms 7600A & 7600B, TIGTA will accept other agencies' IA formats for expediency provided that the format contains all of the required Government-Wide Accounting elements. All IA forms, and any required supporting documents must be attached to a fully approved PR form to complete the IA package. See Exhibit (600)-40.10, *Instructions on Preparing IA Packages*.

The complete IA package must be submitted to Counsel for a legal sufficiency review and PR signature via e-mail to [*TIGTA Counsel Office](#) prior to submitting on the PAR

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SharePoint site. The IAs must be submitted for review via the PAR SharePoint site 60 days before the start date of the period of performance to allow time for review and processing. The Deputy Inspectors General, Chief Counsel and Chief Information Officer have delegated authority to sign MOUs and IAs setting forth GT&C, including statutory authorities and scope of work, related to the services that will be provided or received from another Federal agency. The delegated individuals shall give notice of the MOUs and IAs to the Inspector General.

40.3.13.1 Approving Payment for Services Received by TIGTA Under an IA. The Intra-Governmental Payment and Collection (IPAC) system is used to electronically collect immediate payment between Federal agencies for goods/services requested under an IA, purchase order, RWA or other procurement instrument. Since the IPAC immediately reduces TIGTA's funds, the COR performs an essential function by ensuring that the IPAC charge is correct, by verifying with the TPOC that the goods/services were received, and the goods/services comply with the specifications outlined in the IA.

TIGTA's Facilities Management and Support Services coordinates and manages all space and facilities services with GSA via RWA. The IPAC bills for all RWAs will be received and processed as outlined in this section directly by the assigned management or real estate analyst.

As IPAC bills are received, the COR will receive an e-mail from TIGTA's accounting service provider. This e-mail will contain two attachments: an IPAC Approval Form and IPAC charges document. The COR should review the IPAC charges and compare it to the IA. In most instances, the Federal agency providing the goods or services will send the COR a bill, in addition to the IPAC charge.

When the IPAC charge does not agree with the IA, the COR and/or TPOC should contact the providing agency to determine why the discrepancy occurred. The IPAC charges should be rejected when billed at the wrong rate, charged for goods/services not received by TIGTA, charged for goods/services not ordered by TIGTA, billed for total shipment, but partial shipment received, and billed in excess of the total amount agreed upon in the IA. A portion of the IPAC charge can be approved with the remainder rejected, but the amount accepted and the amount rejected must add to the total amount of the IPAC. Some Federal agencies require a charge-back approval number when the receiving agency is rejecting an IPAC charge. This charge-back approval number should be included in the rejection reason box on the IPAC approval form.

After determining that the charge agrees with the cost and billing frequency outlined in the IA, the COR will confirm with the TPOC when the good or service was received by TIGTA. This date should be entered into the approval date box on the IPAC acceptance form.

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40.3.14 Accounting Codes for Requisitions Involving the Acquisition of Capitalized Assets.

When purchasing capitalized assets, the appropriate accounting codes are to be recorded on requisitions, including the United States Standard General Ledger (USSGL) code. Each requisition requires the following five accounting code items:

- Fund Code (e.g., TGT0119DB2222XX) – this changes for each fiscal year (TGT0119DB2222XX is for FY 2022);
- Fiscal Year;
- USSGL (e.g., 61000001);
- Internal Org Code; and
- Object Class (6-character budget object-class (BOC)).

The USSGL code 61000001, which indicates an expense, will be used for most acquisitions. When the item acquired is a capital asset, as defined in Chapter (600)-50-12, the appropriate capitalized object class (6-digit BOC) and USSGL should be used. If a requisition has a capitalized and non-capitalized asset, the appropriate accounting code should associate with each line item on the requisition. If the appropriate combination of the object class (6-digit BOC) and USSGL is not entered, PRISM will not accept the requisition.

The capitalized object class (6-digit BOC) and USSGL combinations are listed below.

Capitalized Object Class (6-digit BOC) and USSGL Combinations Chart Format

Object Code	USSGL	Description
310501	17500001	Enforcement Vehicles – Capitalized
310901	17500001	Other Equipment – Capitalized
310903	18100001	Lease/Purchase Other Equipment – Capitalized
310201	18320001	Software – Capitalized
310203	18100001	Lease/Purchase Software – Capitalized
310301	17500001	ADP Equipment – Capitalized
310303	18100001	Lease/Purchase ADP Equipment – Capitalized
310401	17500001	Telecommunications Equipment – Capitalized
310403	18100001	Lease/Purchase Telecommunications Equipment – Capitalized
310502	17500001	Security Equipment - Capitalized
310504	17500001	Forensic Laboratory Equipment – Capitalized
310506	17500001	Radio Equipment for Law Enforcement – Capitalized

40.3.14.1 Leases. In accordance with TIGTA Operations Manual, Chapter (600)-50.12.5.2.3, *Determining if a Lease is Capital or Operating*, prior to initiating a lease procurement action, the requester shall determine and document whether the lease is an operating lease or a capitalized lease by completing the lease checklist (see Exhibit

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(600)-50.14 for actual checklist which must be used for the calculations to work). The PS staff will ensure the checklist is included in the procurement action; however, it is the responsibility of the requester to complete the checklist. Please contact the Staff Accountant in OMS Finance and Procurement for help with using the checklist. The PR will be sent to the Assistant Director of Finance for a finance review of the lease versus purchase determination and the accounting string selection.

40.3.15 Contractor Screening and Personal Identity Verification.

40.3.15.1 Contractor Screening and Background Investigation Requirements.

The FAR Part 4.403(a), DTAR 1004.470, DTAP 1004.4 and the Treasury Security Manual Chapter IV, Section 1, TD P 15-71 discuss or refer to the requirement for COs to notify potential bidders on Government solicitations containing any form of clearance or background verification. The COs must notify potential bidders of these requirements and ensure applicable security requirements are properly communicated and implemented in each solicitation. Before TIGTA awards or finalizes a solicitation, the TPOC must submit a draft of the PWS and/or Statement of Work (SOW), and security language to the OMS Personnel Security office's Industrial Security (INDSEC) Program. The INDSEC Program will assess the position description of the contract work and provide the TPOC with the appropriate position risk/sensitivity designation language for the requirement. The PR form has a section for indicating applicable screening requirements. All PAR submittals shall include applicable contractor security requirements. If you have any questions about this process when preparing your PAR request, please contact a member of PS staff for guidance.

40.3.15.2 Personal Identity Verification (PIV) for Contractor Personnel. The Homeland Security Presidential Directive 12 (HSPD-12) requires that all solicitations and contract awards, including modifications of existing contracts (except administrative modifications), contain a clause requiring contractors and subcontractors to comply with the HSPD-12. The BFS/ARC's Procurement Services will include appropriate language in the Security section for solicitations, option renewals, and contract awards.

40.3.16 Payment Procedures.

The Prompt Payment Act mandates that Federal agencies pay what are termed proper invoices within a specified time. The agency will be required to pay an interest penalty to the vendor if a proper invoice is not paid timely. Unless specifically provided for in the contract, the payment due date is 30 days from the date a proper invoice is received in the payment office or the date of receipt and acceptance of the supplies or services, whichever is later. Receipt and acceptance must be done timely to avoid paying interest under the Prompt Payment Act.

40.3.17 Government Purchase Card Program Guidance and Procedures.

This section provides general guidelines and policies for the administration of TIGTA's Government Purchase Card Program. All business/correspondence related to the

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Government Purchase Card Program should be directed to the [*TIGTA OMS Purchase Cards](#) centralized mailbox.

40.3.17.1 Delegation of Procurement Authority. A delegation of procurement authority is a document that gives cardholders authority to use the card to make purchases for the Government. This document must be signed by the CO and kept on-file by the cardholder. The delegation of procurement authority terminates upon the cardholder's separation from their organization or cancellation of the card. The issuance of the GPC with single purchase limits of up to \$10,000 confers delegated procurement authority to the cardholder. The Delegation of Authority does not exempt the cardholder from following the PAR process guidelines.

40.3.17.2 Limits. Purchase card limits are established by OMS and are based on functional purchasing requirements. TIGTA purchase cards are assigned a \$10,000 single purchase limit. Monthly limits vary based on the purchasing needs of the individual cardholder. Cardholders may receive a temporary monthly purchase limit increase by having their supervisor send a request to [*TIGTA OMS Purchase Cards](#).

The assigned single purchase limit may not be above the micro-purchase limit as defined in the FAR, Section 2.1 Definitions. At the time of issuance of this document these micro-purchase limits are as follows:

- Supplies – \$10,000;
- Non-professional Services – \$2,500; (where Service Contract Act applies)
- Construction – \$2,000; and
- Convenience Checks limit is \$5,000, anything above this should be placed on a purchase order.

The purchase card may be used to pay monthly recurring expenses as long as those expenses do not exceed an annual cost of \$10,000. For example, requests for new wireless phone services totaling more than \$10,000 annually MUST be documented with a PR and submitted on the PAR for PS review and processing. For questions concerning professional vs. non-professional services, contact PS for clarification.

The total of a single purchase may be comprised of multiple items, but cannot exceed the assigned single purchase limitation. Single purchases may not be split between two or more transactions to circumvent the limits. The cardholder must document the reason for any buy that may have the appearance of a split transaction or for any unusual item or service. The items purchased must not be currently available in TIGTA's "in-stock" inventory. All items purchased over the counter must be immediately available. Backordering is prohibited. The vendor must be able to deliver all items purchased by telephone or the Internet within 30-days of purchase. Ordering without this assurance is not permitted. Cardholders are responsible for ensuring that funds are available at the time the purchase is made.

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40.3.17.2.1 Antideficiency Act Limits. The Antideficiency Act prohibits: (1) Making or authorizing an expenditure from, or creating or authorizing an obligation under, any appropriation or fund in excess of the amount available in the appropriation or fund unless authorized by law; 31 U.S.C. § 1341(a)(1)(A); (2) Involving the Government in any obligation to pay money before funds have been appropriated for that purpose, unless otherwise allowed by law; 31 U.S.C. § 1341(a)(1)(B); (3) Accepting voluntary services for the United States, or employing personal services not authorized by law, except in cases of emergency involving the safety of human life or the protection of property; 31 U.S.C. § 1342; and (4) Making obligations or expenditures in excess of an apportionment or reapportionment, or in excess of the amount permitted by agency regulations; 31 U.S.C. § 1517(a).

An officer or employee who violates the Antideficiency Act “shall be subject to appropriate administrative discipline including, when circumstances warrant, suspension from duty without pay or removal from office,” 31 U.S.C. §§ 1349 (a), 1518. In addition, an officer or employee who “knowingly and willfully” violates any of the four provisions cited above “shall be fined not more than \$5,000, imprisoned for not more than 2 years, or both,” 31 U.S.C. §§ 1350, 1519. In addition, TIGTA must report all Antideficiency Act violations to the President, the Congress, and the Comptroller General.

Refer questions about the use of appropriated dollars to CC and the Assistant Director, Finance.

40.3.17.3 Positions Authorized to Receive Government Purchase Cards. A Cardholder’s AO (typically the employee’s manager) is responsible for reviewing the need for a purchase card, and if warranted, ensuring the steps in section 40.3.17.4 are followed when opening an account. Additionally, the following positions have been identified as ones that may require a GPC on a regular basis:

- Functional Training Coordinators;
- Office of Investigations’ Office Managers, Technical & Firearms Support Division employees, and selected Forensic Science Lab employees;
- OMS Real Estate Team Members;
- Office of Audit’s Management Assistants;
- Selected OIT employees;
- Selected OMS employees;
- CC’s Staff Assistant; and
- I&E’s Staff Advisor.

40.3.17.4 Opening a Government Purchase Card Account. To access the cardholder on-line application package click on the following link: Cardholder’s Citbank GPC Application Package. Follow instructions 1-4.

The OPC will provide the the cardholder’s hierarchy information to TIGTA’s APC.

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The approving official's application package can be found at the following link:
Approving Official Application Package.

Note: The AO's setup form should be completed for Alternate AO, and when adding, changing, or deleting information to the account.

All AO Setup/Maintenance Forms, cardholder and AO training certificates of completion, and signed Appendix A-Cardholder's/AO's Statements, must be e-mailed to [*TIGTA OMS Purchase Cards](#).

The OPC will review for accuracy, initial in margin, and e-mail the completed documents to cardprogram@fiscal.treasury.gov to submit to Citibank for processing.

Refresher GSA SmartPay® 3 Purchase Card Training and Convenience Check Training are required every three years.

40.3.17.5 Issuance of Government Purchase Card. The placement of the AO and cardholder accounts is based on a hierarchy structure established by the Agency/OPC and Citibank specifically for the TIGTA Government Purchase Card Program. Each AO is assigned to a hierarchy level within this structure. Once the AO level is established, the cardholder account will be assigned accordingly. Citibank will issue a card within 7-14 business days following the receipt of the application.

All cards issued are inactive in order to reduce the potential for fraud. Cardholders will be required to activate their cards through the Citibank Customer Services Center. During activation, cardholders will be asked to provide the unique identifier that was established during the account setup process. Cards will not work until the activation process has been completed.

Once the cardholder has received their card, the cardholder:

- Verifies receipt of the card and cardholder guide by calling the toll-free number on the action notice and enters the information requested by the prompt to verify receipt; and
- Checks the spelling of their name and signs the signature strip on the back of the card.

40.3.17.6 Convenience Checks. These are available for cardholders who need to make purchases from vendors who do not accept a purchase card. The checks are pre-numbered and pre-printed with individual cardholder information. For safety and security, each check face is printed with a "NOT TO EXCEED \$5,000." Training is required if you have checks or will be issued checks. The training requirement is met by reading the GPC Procedures, Section 22 and signing and dating the Appendix A, Convenience Check Statement.

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Convenience Checks may not be written above the \$5,000 limit as defined under section 1902(a) of title 41, United States Code. At the time of issuance of this document, those micro-purchase limits are as follows:

- Supplies – \$5,000;
- Services – \$2,500; (When Service Contract Act applies) and
- Construction – \$2,000.

Transaction Fee – Each convenience check carries a transaction fee equal to 2 percent of the total amount of the check plus \$2.75. The \$2.75 is assessed when a check payment is processed by Citibank. This fee will be assessed as a separate transaction on the cardholder's monthly e-statement. All fees are charged to the same accounting string as the associated check.

The use of convenience checks is strongly discouraged due to inherent risks associated with their use. Convenience checks should only be used as a last resort and only when no other vendor can be located who will accept the purchase card. When a convenience check is used, the cardholder must document the fact that the vendor would not accept the purchase card and no other sources were available.

Here are several reasons why convenience checks are discouraged:

- Lack detailed information such as the Merchant Category Codes (MCC) necessary to proactively prevent unauthorized purchases;
- No point-of-sale authorization;
- Surcharges apply;
- Cardholder signature for verification not required; and
- Rebates do not apply to purchases paid for with convenience checks.

Public Law 104-134, The Debt Collection Improvement Act of 1996, requires that, with limited exceptions, Federal payments be made through electronic means. Checks are not electronic funds transfer compliant.

Reissue of Convenience Checks – Checks can be reordered at any time requiring e-mail notification from the cardholder's AO to the APC. The cardholders AO/AAO should send an e-mail to [*TIGTA OMS Purchase Cards](#) then TIGTA's OPC or Alternate OPC (A/OPC) will send an e-mail to TIGTA's APC at BFS via e-mail, CardProgram@fiscal.treasury.gov, to process. Once Citibank receives the request from the APC, it will take approximately 10–14 days for processing and delivery of the checks.

Log for Convenience Checks – Cardholders must retain a log of convenience checks written, including the merchant name, address, taxpayer identification number, and nature of the purchase for determining 1099-MISC tax reporting. Cardholders will be

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expected to provide this information quarterly to the OPC. If a cardholder did not issue any checks, they will still be required to respond with a negative reply. This will allow the OPC to properly report to the APC. Logs that are incomplete will be returned to the cardholder for correction. The instructions to complete the log and a copy of the log for convenience checks can be found at <https://arc.fiscal.treasury.gov/files/my-arc/all-agencies/procurement/forms/purchase-fleet-card-forms/convenience-check-log.xlsm> and under the Acquisitions section of the TIGTA intranet homepage.

Stop Payment or Request Copy of Convenience Checks – If it is necessary to stop payment or request a copy of a convenience check you can do so by calling the Citibank Help desk at 1-800-790-7206. If the check has already posted to the account, a request to stop payment cannot be honored.

40.3.17.7 Security of Purchase Cards and Convenience Checks. The cardholders are responsible for exercising the same care and responsibility for the security of the purchase card, convenience checks and the account number as they would with a personal credit card. They should be stored in a locked area to prevent loss, theft, or potential forgery. Cardholders must be particularly vigilant in situations where unidentified persons attempt to gain access to account information through telephone, Internet or e-mail. Such instances should be reported immediately to the following authorities in the order listed below:

- Citibank, 1-800-790-7206, ext. 2;
- Approving Official; and
- TIGTA OPC (TIGTA OPC will contact BFS via e-mail, CardProgram@fiscal.treasury.gov).

40.3.17.8 Lost or Stolen Cards. If the purchase card is lost or stolen, the cardholder will immediately notify Citibank at the following number: 1-800-790-7206. Upon notification to Citibank, the cardholder will send the following information to the OPC who will send the information to the Finance Manager:

- The cardholder's name and account number;
- A statement detailing the circumstances of the loss/theft;
- The date of the loss/theft;
- If stolen, the date the police were notified;
- The date Citibank was notified; and
- Any purchase(s) made on the date the card was lost/stolen.

A new card will generally be issued to the employee immediately following a report of loss or theft.

40.3.17.9 Purchasing and Ordering Information and Procedures. All purchases are the responsibility of the cardholder. The unique purchase card that a cardholder receives

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from Citibank has his or her name embossed on it. **No other individual may use this card.** This card must **not** be used for personal expenditures, travel-related expenditures, car rentals, or other prohibited purchases.

The purchase card has been specifically designed so that it will not be confused with your personal credit cards. Intentional use of this card for other than official Government business constitutes misuse and, depending on the facts, may be considered an attempt to commit fraud against the Government and may result in the immediate cancellation of the card and disciplinary action against the cardholder, up to dismissal from employment, under applicable Government wide administrative procedures. The cardholder may be personally liable to the Government for the amount of any non-approved purchases and may be subject to civil and criminal penalties.

The GPC transactions are reviewed to ensure that only authorized purchases have been made. Cardholders are responsible for obtaining proper purchase approval signatures on the PR form from the requestor's Immediate Supervisor, TIGTA Executive/Function Head or designee, and Funding Official for any purchase. Cardholders must keep a signed PR form for their records in case of an audit. Purchase card transactions that have been identified as potentially fraudulent will be referred to the appropriate Federal criminal investigative body. Refer all questions on card abuse to your APC.

Cardholders are responsible for ensuring funds are available prior to making a purchase with a purchase card. The cardholder will follow all TIGTA and functional procedures to determine if adequate funds are available before any purchase is made. All purchase cards limits (see section 40.3.17.2) and prohibited purchases (see section 40.3.17.9.4) must be strictly complied with.

Before using the purchase card, the following conditions must be met:

- The total of a single purchase may be comprised of multiple items, but cannot exceed the assigned single purchase limitation, *i.e.*, \$10,000.
- The PAR process must be followed for all IT purchases.
- Single purchases may not be split between two or more transactions to circumvent the limits. The Cardholder will document the reason for any purchase that may have the appearance of a split transaction or for any unusual item or service.
- The supplies purchased are immediately available for delivery from the merchant.
- All items purchased over the counter to be paid for using the card must be immediately available. No backordering is allowed.
- The merchant must deliver all items purchased by telephone within the 30-day billing cycle. The order should not be placed without this assurance.

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40.3.17.9.1 Mandatory Sources for Government Purchase Card Purchases. The use of the GPC must be consistent with guidelines for required sources and micro-purchases at or below the simplified acquisition threshold. The Federal Acquisition Streamlining Act did not abolish the priorities for use of Government supply sources nor did it exempt micro-purchases from this requirement. Micro-purchases are not exempt from using required sources. Procurements paid for with the card are subject to the acquisition rules established in FAR Part 8, “Required Sources of Supplies and Services” and TIGTA Acquisition policy and procedure. Mandatory sources must be used prior to selecting an open market vendor for all purchases. If using other than a mandatory source, TIGTA cardholders must confirm Section 889 of the John S. McCain National Defense Authorization Act (NDAA) has been met by either obtaining the vendor’s SAM.gov registration or obtaining a signed NDAA 889 form from the vendor prior to purchase. TIGTA cardholders should consider small businesses, to the maximum extent practicable, when making micro-purchases. The list of mandatory sources is located under the guidance tab of PAR SharePoint site.

40.3.17.9.2 Federal Strategic Sourcing Initiative for Office Supplies Fourth Generation (FSSI OS4). In August 2019, GSA awarded multiple Indefinite Delivery-Indefinite Quantity (IDIQ) contracts for office supply products to 64 office supply vendors as part of the FSSI OS4. These are cost-effective acquisition vehicles that comply with sustainable acquisition and other socioeconomic purchasing requirements. The FSSI OS4 meets all mandatory source requirements, though all other purchase card restrictions still apply. The FSSI OS4 allows the ordering of office supplies, paper and toner cartridges from sixty-four (64) vendors in four (4) contract line item numbers (CLINs). Refer to the link below:

[FSSI OS4 Vendors](#)

It is mandatory for all Treasury Cardholders to use the GSA Advantage FSSI OS4 to order office supplies. **If a TIGTA cardholder cannot use one of the 64 office supply vendors spanning four categories or a GSA Multiple Award Schedule Program vendor, they are fully responsible for reviewing the Mandatory Source information contained on the BFS/ARC website to ensure all statutory and regulatory requirements are met before purchasing any item.**

The orders are still required to be delivered within 24 hours.

40.3.17.9.2.1 GSA Advantage FSSI OS4. Supplies not on the FSSI OS4 may be purchased from the GSA Schedule Program.

40.3.17.9.2.2 Charging Office Supplies. For the purchase of all office supplies, including any supply type item that can be used in conjunction with the laptops, use BOC 260101.

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40.3.17.9.2.3 How to Resolve Order Problems. First, call the vendor's customer service number and explain the problem. Be ready to provide the customer service representative with the order number and date the order was placed.

If you are unsuccessful in resolving an order problem with the vendor or need other assistance, please contact TIGTA's OPC at [*TIGTA OMS Purchase Cards](#).

40.3.17.9.3 Authorized Purchases. Purchase cards may be used for purchases such as:

- General office supplies;
- Non-ADP office equipment such as shredders, VCRs, TVs, fax machines*;
- Office furniture (not covered in a formal space project)*;
- Wireless phones (including accessories and usage charges)**;
- Monthly locator services**;
- Monthly Post Office box rentals;
- Equipment repairs (not covered by central maintenance agreements);
- Subscription/reference materials;
- External training tuition (\$10,000 or less);
- Monthly rental of parking spaces or storage rentals**;
- Certain types of ADP supplies and accessories, such as cables, screen guards, *etc.*;
- Conference room services and supplies, for example at Continuing Professional Education (CPE) seminars; and
- Business Cards***.

* Requests to procure non-ADP equipment not associated with a space project will no longer require the approval of the Director, Finance and Procurement. Funding to make these procurements should be obtained within your functional budget.

**Monthly recurring costs for items such as parking and wireless phones that have an annual value of more than \$10,000 cannot be paid using the purchase card. A requisition must be completed in PRISM to contract with a vendor to procure these services.

***The MCC 2741 needed for business cards is blocked, due to items listed on the Don't Buy List. A request to the OPC via e-mail from the cardholder's Approving Official is required to have the MCC temporarily added to the cardholder's account prior of making the purchase.

There are two vendors authorized to produce TIGTA Business Cards: Chu Graphics and Bill Johnson Business Card Printers.

40.3.17.9.4 Prohibited Purchases. The Treasury's Don't Buy List delineates a series of items that cannot be purchased with purchase cards. Cardholders are responsible

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for reviewing this list to ensure that none of these items are purchased. Prohibitions against purchases of building maintenance/repairs, motor vehicle expenses, and refreshments are further explained in the Treasury's Don't Buy List. Additionally, purchases of promotional items are prohibited. Please refer to Chapter (600)-40.3.8, *Purchase and Use of Promotional Items*, for further details on the purchase of promotional items.

40.3.17.9.5 Tax Exemption. At the time of purchase (in person or by telephone), Cardholders will advise the merchant that the purchase is for official Government purposes and, therefore, is not subject to State or local sales tax. The GPC is also embossed on the face with the statement, "U.S. Government Tax Exempt." All of the State exemption certificates can be obtained at <https://www.gsa.gov/travel/plan-book/state-tax-exemption-information-for-government-charge-cards>. If additional documentation is requested, the template "TIGTA's Notification of Tax Exempt Status Form" is available in Microsoft Word templates (under "Mission Support Forms").

The United States Government tax exemption number for credit card transactions is #4700. For each State that has issued an exemption letter, the letter should be sufficient, for most vendors, in waiving State sales tax. If sales tax is charged, the sales tax cannot be disputed through Citibank. The vendor must be contacted directly to issue a credit for any erroneous sales tax. If sales tax is charged and the vendor will not issue a credit, the amount of tax is absorbed into the total cost of the merchandise or service.

40.3.17.9.6 Manufacturer/Retailer Rebates. The cardholder should take advantage of any rebates offered. Manufacturer/retailer rebates should be made payable to TIGTA. All rebates in the form of checks should be forwarded to the Assistant Director, Finance, with the appropriate Accounting String notated. Rebates will be processed as an appropriation refund to the Accounting String Code assigned on the purchase. Refer to Chapter (600)-50.14.2.1 for additional information.

40.3.17.9.7 Telephone or Internet Orders. When placing a telephone order using the purchase card, the cardholder will (in addition to all other contracting requirements):

- Determine that the merchant contacted accepts a GPC or convenience check.
- Determine that the vendor understands that in providing services or merchandise to the Federal Government, they should not charge for back-ordered items before they are shipped. If the purchase appears on the statement before receipt of goods, the cardholder should promptly notify the vendor to remove the charge. If the charge is not removed, the cardholder is to immediately dispute the charge with Citibank to avoid premature payment. Cardholders should also advise the vendor or merchant that purchases are not subject to State and/or local sales tax.

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- It is permissible for vendors to add a surcharge when cardholders use a purchase card to make a purchase. Surcharges may not be added to debit, prepaid, and cash purchases and cardholders are required to be notified in advance of making a purchase if a merchant will impose a surcharge, ref: GSA SmartPay Bulletin.
- The vendor must be able to deliver all items purchased by telephone or the Internet within 30 days of purchase. Ordering without this assurance is not permitted.
- Request price and delivery information; purchases must be readily available for shipment/delivery.
- Give the merchant the following information:
 - Your name as it appears on your purchase card.
 - Your purchase card number and expiration date.
- Provide a complete shipping address for delivery of goods, including floor and room number. If the goods are shipped to a destination that is different from the cardholder's address, a contact name and phone number is to be provided. The cardholder is to have the alternate site provide confirmation of the date that the goods or services were actually received.
- Ask the vendor about shipping and handling charges and any other incidental charges. This would include such services as floor delivery and setup charges. Each cardholder will be responsible for keeping records of these additional expenditures.
- Confirm number of items purchased, quantity of each item, unit price of each item, and the extended total of each item. Remind the vendor that the purchase is not subject to sales tax.
- Request that the vendor fax or e-mail a receipt of the transaction.

If a Cardholder experiences authorization problems (*i.e.*, Merchant Category Codes) while making a purchase, he/she is to contact the APC immediately. The APC will verify, through Citibank, the cause of the problem and make the necessary authorization so that the vendor can complete the transaction.

40.3.17.10 Responsibilities. All OPCs, Cardholders, and AOs are responsible for adhering to GPC responsibilities. See Exhibit (600)-40.12, *Responsibilities for OPCs, GPCs, and AOs*.

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40.3.17.11 Account Updates and Maintenance. Information Updates – Any changes to card or cardholder information must be submitted to the TIGTA OPC via e-mail to [*TIGTA OMS Purchase Cards](#). The TIGTA OPC will then verify and authorize the Finance Manager to submit the changes to Citibank to make the necessary changes.

Authorization Changes – In the event an employee relocates to another TIGTA office and retains their credit card, the AO will need to contact the TIGTA OPC. The OPC will send an e-mail to Acctgcardprogram@fiscal.treasury.gov to make the necessary hierarchical changes through Citibank.

Account Renewal – Government Purchase cards are issued with an expiration date, usually two to three years after issuance. Replacement renewal cards will be sent directly to the cardholder no later than 20 calendar days before the expiration date.

Emergency Card Issuance – Cardholders must notify the APC when a replacement card is needed. Citibank will issue and deliver an emergency card within 24 hours after initial notice from the APC.

Termination of Account and Cancellation of Card – The cardholder or AO may cancel a purchase card upon written request to Acctgcardprogram@fiscal.treasury.gov or the Finance Manager with a copy sent to the OPC. The Finance Manager will forward the request to the APC in the Division of Procurement. The purchase card and convenience checks may be destroyed by the cardholder and need not accompany the cancellation request. Employees who have been transferred to another location need not cancel if they are to continue as a cardholder in their new position. However, this must be discussed with the APC. Refer to Chapter (600)-70.3.3 *Employee Exit Clearance Procedures Manual*, for further information.

40.3.17.11.1 Credits. If an item has been returned and the vendor has agreed to issue a credit or forward a credit voucher to the cardholder, the cardholder should verify that the credit is on the statement. If any credit does not appear in a timely manner, usually within 45 days, or any other irregularities appear on the Statement of Account, the cardholder should file a dispute. This should be done only if a dispute has not already been filed with Citibank. Citibank will only accept a dispute if it is filed within 60 days of the statement date that the charge first appeared. Contact the APC regarding the resolution or tracking of any dispute.

40.3.17.11.2 Dispute Process. When a cardholder encounters a disputed item, they may wish to file a formal dispute with Citibank. This is recommended when the merchant does not resolve the incorrect billing in a timely fashion. A cardholder must file the dispute within 60 days of the end of the billing cycle. The cardholder should also complete a [dispute form](#). The cardholder must print, sign, and fax a copy of the dispute form to Citibank Corporate Services at (605) 357-2019. Check with the Finance Manager for advice when filing disputes. Disputed items are paid for initially like any other card transaction, and it is the cardholder's responsibility to ensure the appropriate

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credit is received on a future e-statement. It is required that the same Accounting String Code used for the original transaction be applied to the credit, to ensure the two transactions offset each other in the accounting system.

The cardholder should dispute an invalid charge that appears on the Statement of Account. Disputes such as sales tax or shipping and handling charges are not a valid chargeback reason. To avoid this type of transaction, the cardholder should advise the merchant that the U.S. GPC is tax-exempt and verify the transaction total at the time of the transaction. Below are typical disputes, which can be expected:

- Unauthorized mail or telephone orders;
- Duplicate processing;
- Merchandise or services not received;
- Canceled or returned merchandise;
- Credit not received;
- Difference in amount;
- Unrecognized charge;
- Services not rendered; and
- Not as described.

The cardholder should dispute any questionable transaction, as mentioned above. The cardholder must contact the merchant and attempt to resolve these types of disputes with the merchant by requesting a credit to the account. If unresolved, the cardholder must submit a dispute form to Citibank within 60 days of receipt of the invoice. The cardholder must send the original to Citibank with a copy of the Statement of Account, send a copy to the APC, AO and keep a copy for reference. After 60 days the right to dispute a charge may be relinquished.

Citibank will send the merchant a notification of dispute to respond within 21 to 45 days. Based on the merchant response, the charge will either be resolved in favor of the cardholder or the merchant. If the charge is resolved in favor of the cardholder, the charge will be removed and a credit is due. If the charge is resolved in favor of the merchant, a letter will be sent to the cardholder and the charge will appear as balance due.

40.3.17.12. Cardholder Ethics. The cardholder must only use the GPC for authorized official business. By making an official purchase, the cardholder is representing TIGTA. See Exhibit (600)-40.11, *Listing of Government Ethics Rules and Violations for Cardholders*.

40.3.17.13 Ratio of Cardholders to Approving Officials. The AOs will not be assigned more than seven cardholder accounts in accordance with Treasury policy.

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40.3.17.14 Program Review. TIGTA OPC will monitor the purchase card activity within TIGTA to ensure purchase cards are being appropriately used. The monitoring will include actions by both the TIGTA OPC and the BFS/ARC staff.

The TIGTA OPC will, at a minimum, conduct an annual review to determine if all cardholder accounts are still needed and to determine the appropriate monthly spending limit for each account. The TIGTA OPC will also conduct any necessary reviews to ensure the program is efficiently and effectively operated.

The BFS/ARC staff will conduct annual reviews of each cardholder's account. The review will be conducted by a random sampling of each cardholder's transaction. The selected cardholder will be sent an e-mail requesting a copy of the purchase log (see Exhibit (600)-40.5), receipts, and all supporting documentation for the transactions selected for review. TIGTA OPC will be copied on each e-mail sent to the cardholders. The cardholder's account is reviewed to see if there have been any inappropriate purchases according to Section 40.3.17.9.4 *Prohibited Purchases* and if all required documentation is kept on file.

After the review is final, the APC will contact the OPC via e-mail with the final summary report, the summary of findings, and recommendations for each transaction. The OPC reviews the findings and recommendations, and an e-mail is sent to the AOs to explain the findings and to recommend corrective action. The Corrective Actions Taken responses are returned to the OPC for review and the final Corrective Actions Taken summary is prepared and submitted to the APC.

CHAPTER 600 – MISSION SUPPORT

40 – Mission Support Activities

40.4 Relocation

40.4.1 Definitions and Acronyms.¹

Approving Official (AO) – A Senior Executive Service employee with authority, delegated by the agency, to approve or direct relocation travel for official Federal Government business. [Ref: Delegation Order No. 12 \(Rev. 4\).](#)

Discretionary Allowance – An optional relocation benefit that an agency can decide to pay or reimburse when authorizing relocation for a new appointee or for an employee who transfers.

Domestic Partner – An adult in a domestic partnership with an employee of the opposite sex or same sex.

Domestic Partnership – A committed relationship between two adults of the opposite sex or same sex, in which they:

- 1) Are each other's sole domestic partner and intend to remain so indefinitely;
- 2) Maintain a common residence, and intend to continue to do so (or would maintain a common residence but for an assignment abroad or other employment-related, financial, or similar obstacle);
- 3) Are at least 18 years of age and mentally competent to consent to contract;
- 4) Share responsibility for a significant measure of each other's financial obligations;
- 5) Are not married or joined in a civil union to anyone else;
- 6) Are not a domestic partner of anyone else;
- 7) Are not related in a way that, if they were of opposite sex, would prohibit legal marriage in the U.S. jurisdiction in which the domestic partnership was formed;
- 8) Provide documentation demonstrating fulfillment of these requirements; and
- 9) Certify that they understand that willful falsification of any documentation required to establish that an individual is in a domestic partnership may lead to disciplinary action and the recovery of the cost of benefits received related to such falsification and may constitute a criminal violation under [18 U.S.C. 1001](#).

En Route Travel – Travel between the old and new official stations.

¹ References: GSA FTR Section 302 and BFS-ARC Relocation Guide, August 18, 2015.

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Extended Storage – The storage of household goods while an employee is assigned to an official station or post of duty (POD) to which he/she is not authorized to take or unable to use the household goods or is authorized in the public interest. This is also referred to as non-temporary storage.

Function Head – An individual who is responsible for a specific function(s) within an organization.

Household Goods (HHG) – Property, unless specifically excluded, associated with the home and all personal affects belonging to an employee and immediate family members on the effective date of the employee's change of official station orders (the day the employee reports for duty at the new official station) that legally may be accepted and transported by a commercial HHG carrier.

House Hunting Trip (HHT) – A trip made by the employee and/or spouse to a new official station to find permanent living quarters to rent or purchase.

Immediate Family Members – Any of the following named members of the employee's household at the time he or she reports for duty at the new permanent duty station or performs other authorized travel that involves family members:

- 1) Spouse;
- 2) Domestic partner;
- 3) Children of the employee, of the employee's spouse, or of the employee's domestic partner, who are unmarried and under 21 years of age or who, regardless of age, are physically or mentally incapable of self-support. (The term "children" shall include natural offspring, stepchildren; adopted children; grandchildren, legal minor wards or other dependent children who are under legal guardianship of the employee, of the employee's spouse, or of the domestic partner; and an unborn child(ren) born and moved after the employee's effective date of transfer.);
- 4) Dependent parents (including step and legally adoptive parents) of the employee, of the employee's spouse, or of the employee's domestic partner; and
- 5) Dependent brothers and sisters (including step and legally adoptive brothers and sisters) of the employee, of the employee's spouse, or of the employee's domestic partner, who are unmarried and under 21 years of age or who, regardless of age, are physically or mentally incapable of self-support.

Immediate Supervisor – The employee's first line supervisor.

Mandatory Allowance – A relocation benefit that an agency must pay and reimburse when authorizing relocation for a new appointee or for an employee who transfers.

Miscellaneous Expenses – Costs associated with relocation that are not covered by other relocation benefits detailed in [FTR 302-16.2](#). Examples include fees for

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disconnection or connection of utilities, appliances, equipment, or conversion of appliances for operation on available utilities.

Per Diem Allowance – A daily allotment to an employee for lodging, meals, and related incidental expenses. The per diem allowance does not include transportation expenses and other miscellaneous travel expenses. This is also referred to as subsistence allowance.

Privately Owned Vehicle (POV) – Any vehicle such as an automobile, motorcycle, aircraft, or boat operated by an individual that is not owned or leased by a Federal Government agency, and is not commercially leased or rented by an employee under a Federal Government rental agreement for use in connection with official Federal Government business.

Relocation Coordinator – The individual who assists with the facilitation of relocation transactions for the Treasury Inspector General for Tax Administration (TIGTA). This position is a liaison between the Bureau of the Fiscal Service (BFS) and the employee and is located in the Office of Mission Support, Finance and Procurement. In addition to the Finance and Procurement Relocation Coordinator, BFS will have its own BFS Relocation Coordinator that will manage documentation for the specific employee's relocation.

Relocation Income Tax Allowance (RITA) – An allowance to reimburse eligible transferred employees for substantially all of the additional Federal, State, and local income taxes incurred by the employee, or by the employee and spouse if a joint tax return is filed, as a result of certain travel and transportation expenses and relocation allowances which are furnished in kind, or for which reimbursement or an allowance is provided by the Federal Government.

Relocation Travel – Travel and other relocation expenses involved in the temporary and permanent change of an employee's official duty station.

Residence – The location from which an employee commutes daily to his or her official duty station.

Temporary Storage (Storage in Transit) – Storage of HHG for a limited period of time at origin, destination or en route in connection with transportation to, from, or between official station or POD or authorized alternate points. This is also referred to as storage in transit.

Temporary Quarters – Refers to lodging obtained for the purpose of temporary occupancy from a private or commercial source.

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Temporary Quarter's Subsistence Expenses (TQSE) – Subsistence expenses incurred by an employee and/or immediate family while occupying temporary quarters. The TQSE allowance is intended to reimburse an employee reasonably and equitably for subsistence expenses incurred when it is necessary to occupy temporary quarters.

Transfer/Reassignment – When a TIGTA employee is transferred to another position or from one official station to another within the same function or between functions whether involuntary/management-directed, or voluntary/employee-initiated. This may also include employees separated as a result of a reduction-in-force or a transfer of function who are re-employed within one year after such separation.

40.4.2 Introduction.

The General Services Administration (GSA) established the [FTR 41, Code of Federal Regulations \(C.F.R.\) Part 302](#), which provides guidelines for relocation travel within the Federal Government. The Federal Travel Regulations (FTR) Chapter 302, Relocation Allowances, addresses many of the issues that agencies face when they implement rules and regulations about relocation travel and provides guidelines that must be followed when implementing agency policies.

40.4.3 Purpose.

This policy sets forth the authorization and payment of relocation expenses for new appointees and employees who transfer within TIGTA.

TIGTA relocation policy supplements the [BFS-ARC Relocation Guide](#), dated August 18, 2015, issued by BFS. TIGTA has adopted the BFS-Administrative Resource Center (ARC) Relocation Guide as its own.

40.4.4 Background.

At the beginning of every fiscal year, the Investment Review Board (IRB) will review the Functions' requests for relocations. The IRB will make a recommendation to the Inspector General for approval on the number of relocations and the amount of Corporate funding allocated for each relocation. Any amount above the approved Corporate funding level is the responsibility of the function requesting the relocation. If approved, TIGTA's employees must adhere to the rules and regulations set forth in the FTR and those established by BFS-ARC. TIGTA works closely with BFS Relocation Specialists to help ensure a smooth relocation process for TIGTA employees. This policy will allow TIGTA employees, AOs, Human Capital and Personnel Security (HC&PS), and Finance and Procurement (F&P) to plan relocations more effectively and provide basic information about mandatory and discretionary allowances. The AO is responsible for reviewing the relocation travel orders and travel vouchers prior to approval to ensure compliance with the FTR and TIGTA policy.²

² Reference: BFS-ARC Relocation Guide, August 18, 2015, p. 9.

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40.4.5 Scope.

TIGTA maintains a highly skilled workforce to meet workload requirements. In the best interest of TIGTA and the Federal Government, it may be necessary to transfer TIGTA employees. This policy applies to employees who transfer to a new POD and new appointees.

Employees that transfer to a new POD at least 50 miles from the current duty station may begin their transfer only after TIGTA has approved the relocation travel authorization (TA) in writing (paper or electronic). Employees must report to the new POD by the entrance on duty date noted on his or her Standard Form 50 (SF-50).

A new appointee is eligible for relocation allowances only if the official job announcement for the position posted by TIGTA includes relocation allowances. The employee and his or her immediate family member(s) must complete all aspects of the relocation within one year from the effective date of transfer or appointment, except as provided in FTR Section [302-2.9](#) or [302-2.10](#). The employee must report to the new POD by the entrance on duty date noted on his or her official offer letter.

For employees that transfer, there are seven mandatory allowances that are available for employees and their immediate family member(s). For new appointees, there are four mandatory allowances. TIGTA offers three of the six discretionary allowances listed in the FTR to transferring employees who have been approved for reassignment. One discretionary allowance is available to new appointees. Please see section 40.4.10.1.

TIGTA follows guidelines that are set forth in the [FTR](#) and the [BFS-ARC Relocation Guide](#) when it administers mandatory relocation allowances. When administering discretionary relocation allowances, TIGTA follows the FTR, BFS-ARC Relocation Guide, and TIGTA Relocation Policy. Please see Figure 2 in Section 40.4.10, Relocation Allowances for more information.

The decision to approve a relocation, plans for the relocation, and any decisions to grant waivers or deviations from standard policy should be made after careful consideration of HC&PS and mission requirements, as well as budgetary considerations. The FTR encourages agencies to provide pre-decision counseling to prospective employees before acceptance of a position.³

The vacancy announcement must specifically state that relocation benefits are provided. If relocation benefits are provided, BFS-ARC Human Resources will include a link on the vacancy announcement to a pre-decision counseling document for TIGTA. If relocation benefits are not provided, HC&PS personnel should document a justification for that decision. As soon as the candidate accepts the formal offer of the position for

³ Reference: BFS-ARC Relocation Guide, August 18, 2015, p. 9.

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which relocation benefits are provided, an approved [Request for Employee Relocation](#) form must be sent to TIGTA's Relocation Coordinator by e-mail to [*TIGTA OMS Relocations](#). The Relocation Coordinator at TIGTA will send the approved form to BFS-ARC to initiate the relocation process.⁴ See [Section 40.4.8](#), Notification of Reassignment and Initiation of Relocation Request.

Once the transfer has been approved, TIGTA employees are entitled to the mandatory relocation allowances under the FTR with prior agency approval. TIGTA may pay three of the six discretionary allowances. The approval of transfers is dependent upon availability of funds and transfers will not be approved during a continuing resolution or hiring freeze.

40.4.6 Authorities.

- Delegation Order No. 12 (Rev 4), Effective July 9, 2013;
- 5 U.S.C. Section 5724 and 5724a;
- FTR, Part 302 – Relocation Allowances;
- 41 C.F.R. Part 300-3;
- Human Capital Policy, October 1, 2008;
- ARC Relocation Guide, BFS, Department of the Treasury, Dated August 18, 2015; and
- TIGTA Relocation Incentive Policy, January 2009.

40.4.7 Applicability.

Relocation allowances are only authorized when the relocation is in the best interest of the Federal Government.

40.4.7.1 Involuntary Transfers. Involuntary transfers, including those where the employee is transferred because of a reduction-in-force, cessation, transfer of function, or management-directed reassignments, are in the best interest of the Federal Government. When there are insufficient well-qualified candidates in a commuting area, and/or an employee possesses unique skills, or it is otherwise necessary to accomplish the mission of TIGTA effectively and economically, the transfer of an employee would be in the best interest of the Federal Government. The cost effectiveness to authorize relocation expenses must be considered, and management should weigh the rights of the employee against the careful use of appropriated funds. The AO must make a specific determination as to whether a particular assignment is in the best interest of the Federal Government. The determination may not be arbitrary and capricious and the AO must document the determination in writing. Generally, if the employee's involuntary transfer is in the best interest of the Federal Government, the employee is eligible for mandatory relocation allowances if the new duty station is located at least 50 miles or more from the current duty station. When the two duty

⁴ Reference: BFS-ARC Relocation Guide, August 18, 2015, p. 3.

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stations are located at least 50 miles apart, the AO may deny relocation expenses on a case-by-case basis provided there is strong justification to do so. For example, if the employee's home is located at an intermediate point between the current and the new duty stations, it is reasonable, to assess whether benefits should be authorized. The AO must consider the extent to which the employee's commute in terms of distance, time and cost is adversely affected by the transfer.

40.4.7.1.1 Management-Directed Reassignment. A management-directed reassignment occurs when a TIGTA employee is transferred to another position within the same function or between functions. Management-directed reassignments may be within or outside the employee's local commuting area. This involuntary reassignment must be in the best interest of TIGTA and the Federal Government. The employee selected for reassignment must be given a written notice of his or her reassignment. The written notice must be signed by the employee's immediate supervisor, function head and AO. Figure 1 below specifies the timelines for notifying employees.

The time period between the date the employee is notified and the date of the reassignment may be adjusted in individual situations based upon the employee's circumstances and/or the office involved, and after consultation with the employee. Emergency circumstances shall be taken into account to determine whether the period of advance notice is reasonable.

Figure 1 – Relocation Notification Timetable

Item No.	If the reassignment:	A written notice must be provided to the employee at least:
1	Is within the employee's current POD and requires no geographic relocation.	2 weeks in advance of the reassignment.
2	Is to another location 50 miles or more from the employee's current POD and involves a geographic relocation.	120 days in advance of the reassignment.

The reassignment must be coordinated with the employee's immediate supervisor, AO, function head, HC&PS, F&P, BFS-ARC, and the Office of Chief Counsel. After all the reassignment issues are resolved, the gaining (new) supervisor of the reassigned employee must submit a request for personnel action in HR Connect to BFS-ARC to initiate the reassignment. TIGTA may not transfer employees for disciplinary reasons.

40.4.7.2 Voluntary Transfer. If an employee requests a transfer, whether in or outside of his or her current commuting area, and the transfer is approved, relocation costs will not be paid because the move is considered to be for the benefit and convenience of

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the employee. TIGTA will not pay relocation expenses for employee-initiated reassignments/transfers, including hardships.

40.4.7.2.1 Employee-Initiated Reassignment. An employee-initiated reassignment is a reassignment within the same function or between functions that result from a request by an employee to be reassigned for hardship or other personal reasons. Employee-initiated reassignments may also be within or outside the employee's local commuting area. Before his or her immediate supervisor can approve an employee's request for reassignment, the immediate supervisor must ensure that there is sufficient work at the same grade level and job series in the requested location.⁵

For information on employee-initiated reassignments, see [TIGTA Operations Manual Chapter \(600\)-70.6.7](#).

40.4.8 Notification of Reassignment and Initiation of a Relocation Request.

When the employee has been notified that he or she has been approved for a management-directed reassignment, it is the employee's responsibility to complete a [Request for Employee Relocation](#) form and have it signed by his or her AO. The request will be forwarded to the F&P Relocation Coordinator. If the employee requests any discretionary allowances (e.g., TQSE/house hunting trip/shipment of private POV), the employee needs to check the relevant discretionary allowances on the form. Also, the employee must draft a memorandum that states his or her need for those benefits and forward the memorandum to his or her AO for approval. The approved memorandum should then be included with the Relocation Request Form along with documentation of an SF-50 that supports the official report date noted on the form and be submitted to: F&P, Attn: Relocation Coordinator, TIGTA, HQ, 1401 H Street NW, Suite 469, Washington, D.C. 20005 or e-mail it to [*TIGTA OMS Relocations](#). E-mail is the preferred method. The F&P Relocation Coordinator will ensure that the form is properly completed and will route it to the Director of F&P for funding approval. If approved, the relocation coordinator will forward the form to BFS via e-mail at PCSTravel@fiscal.treasury.gov for further processing. The BFS will process the employee's TA. The employee must have the approved TA before he or she may transfer to his or her new POD. If the employee's home is located at an intermediate point between the current duty station and the new duty station, the employee must attach a statement to the [Request for Employee Relocation](#) form which provides sufficient information for the agency to determine the extent to which the employee's commute in terms of distance, time, and cost will be adversely affected by the transfer.

40.4.9 Service Agreement.

Employees will be notified by BFS that acceptance of relocation expenses in connection with any reassignment will result in a 12-month Government service obligation. If the employee fails to satisfy this obligation, TIGTA may initiate a collection action to recoup

⁵ Reference: TIGTA Operations Manual, Chapter (600)-70-6.7 Employee-Initiated Reassignments.

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from the employee all relocation expenses paid. If circumstances that caused an employee to leave are acceptable to the agency (e.g., circumstances beyond employee's control, termination of position, or a critical health issue), the approving official may choose to waive collection of the relocation expenses on a case-by-case basis.

TIGTA employees accepting a transfer must sign [BFS Form PD F 5423 Employee Transfer Agreement](#). The employee must return the completed and signed form to BFS-ARC. TIGTA will only authorize relocation allowances after the employee signs the Employee Transfer Agreement Form.

The BFS must provide a copy of the completed [BFS Form PD F 5423 Employee Transfer Agreement](#) to TIGTA's Relocation Coordinator at [*TIGTA OMS Relocations](#).

40.4.10 Relocation Allowances.

The payment of relocation allowances is authorized under 5 U.S.C. Sections [5724](#) and [5724a](#) for relocation expenses incurred by an employee who has been approved for transfer from one POD to another in the best interest of TIGTA and the Federal Government.

The employee's TA will list specific allowances that the employee is authorized and BFS will inform employees of the procedures that the employee must follow in order to receive relocation allowances. In order for the employee to receive reimbursement for relocation expenses, his or her AO must approve the TA which list expenses incurred during his or her relocation before any reimbursements are made.

40.4.10.1 Mandatory and Discretionary Relocation Allowances. According to the [FTR Section-302-3](#), there are seven mandatory relocation allowances that must be paid by the agency for transferring employees and four mandatory relocation allowances that must be paid for new appointees. Three discretionary relocation allowances are available for employees that transfer and one discretionary relocation allowance is available for a new appointee that may or may not be paid by the agency. New appointees are not eligible for the house hunting trip and temporary quarters discretionary allowances, but can request approval for shipment of their POV. See Figure 2 below for a complete list of mandatory and TIGTA's approved discretionary allowances.

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Figure 2 – Relocation Allowances Table

Column 1: <u>Mandatory Allowances</u>	Column 2: <u>TIGTA's Approved Discretionary Relocation Allowances</u>
Transportation and per diem for employee and immediate family member(s) (Part 302-4 of the FTR). (transferring employees and new appointees)	House hunting per diem and transportation, employee and spouse only (Part 302-5 of the FTR). (transferring employees only)
Miscellaneous moving expense (Part 302-16 of the FTR). (transferring employees and new appointees)	TQSE (Part 302-6 of the FTR). (transferring employees only)
Sell or buy residence transactions or lease termination expenses (Part 302-11 of the FTR). (transferring employees only)	Shipment of POV (Subpart B of Part 302-9 of the FTR). (transferring employees and new appointees)
Transportation and temporary storage of household goods (Part 302-7 of the FTR). (transferring employees and new appointees)	
Extended storage of household goods (Part 302-8 of the FTR). ¹ (transferring employees and new appointees)	
Transportation of a mobile home or boat used as a primary residence in lieu of the transportation of household goods (Part 302-10 of the FTR). (transferring employees only)	
Relocation income tax allowance (RITA) (Part 302-17 of the FTR). (transferring employees only)	

Discretionary allowances are paid solely at the election of TIGTA. Prior to any determination as to the payment of the three discretionary allowances, the following criteria must be met:

- Funds are available; and
- The employee submits a thorough, written justification (TIGTA memorandum) to his or her immediate supervisor and AO to request approval of discretionary allowance(s), which contains, at a minimum, information shown in Figure 3.

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Figure 3 – TIGTA’s Approved Discretionary Relocation Allowances Table

Item No.	Discretionary Allowance:	Required Information:
1	House Hunting Trip	Dates the house hunting trip(s) will be performed. Who will perform the house hunting trip(s)? If the employee is selling a house: Whether a recent, current appraisal was completed to determine what price range to consider during the house hunting trip.
2	TQSE	Date(s) employee and/or family plan to occupy temporary quarters. If employee foresees that an extension of TQSE may be needed and why.
3	Shipment of POV	Explain how shipping a POV to the new POD will be less expensive to the Government than driving a POV to the new POD.

If the criteria are met, the AO and F&P Director must approve of the payment.

If an employee uses his or her own funds to pay for discretionary allowance(s) before receiving approval, the employee will **not** be reimbursed for the expense(s) incurred.

At the discretion of the employee’s AO, when two Federal Government employees from the same household are being transferred to the same POD in the interest of the Federal Government, the relocation allowances may apply either to each employee separately and the other is not eligible as an immediate family member, or only one of the employees is considered as head of the household and the other is eligible as an immediate family member of the first employee. When separate allowances are authorized, duplicate reimbursements for the same claimed relocation expenses will not be paid.

40.4.11 Discretionary Allowances Authorized by TIGTA.

40.4.11.1 House Hunting Trip. The term “house hunting” trip refers to a trip made by the employee with his or her spouse or domestic partner to their new official duty station locality to find permanent living quarters to rent or purchase. The term “living quarters”

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in this part includes apartments, condominiums, and cooperatives in addition to townhouses and single-family homes.⁶

The employee may be eligible for a house hunting trip allowance if his or her old and new PODs are 75 or more miles apart (as measured by map distance) via a usually traveled surface route. The purpose of the house hunting trip is for the employee and spouse to find suitable, permanent living quarters at the new POD, to expedite their move, and minimize or eliminate the amount of time spent in temporary quarters.

The employee may begin his or her house hunting trip as soon as he or she receives an approved TA for a house hunting trip. However, if the employee is selling a house at the current POD, he or she should wait until he or she receives a current appraisal for the current residence so that he or she can determine what price range to consider during the house hunting trip.

Only the employee and/or the spouse or domestic partner are authorized to perform a house hunting trip. The employee and/or spouse or domestic partner are authorized one round trip for each particular reassignment. They can perform separate house hunting trips; however, the cost may not exceed the amount that the trips would have cost if they performed the trips together. The length of their combined trip(s) may not exceed 10 calendar days. The house hunting trip for the employee and spouse or domestic partner must be completed the day before the new POD report date.

If authorized to receive reimbursement for house hunting transportation expenses, the employee must itemize transportation expenses and provide receipts, as required by the [C.F.R.](#), [FTR Section 301](#) and [FTR Section 302](#).

New appointees and employees assigned under the Federal Government Employees Training Act ([5 U.S.C. 4109 – Expenses of Training](#)) are not eligible for a house hunting trip expenses allowance.⁷

40.4.11.2 Temporary Quarters Subsistence Expense (TQSE). The term “temporary quarters” refers to lodging obtained for the purpose of temporary occupancy from a private or commercial source.⁸

Eligibility for TQSE allowance is based on the employee being transferred to a POD which is located 50 miles or more away from the current POD. The TQSE allowance is intended to reimburse the employee for subsistence expenses that are incurred while occupying temporary quarters. The TQSE will not be authorized for vacation purposes, where the need for the allowance is due to the action or inaction on the part of the employee, e.g., if the employee delays accepting the transfer or where the employee

⁶ Reference: FTR Section 302-5.1.

⁷ Reference: FTR Section 302-5.4.

⁸ Reference: FTR Section 302-6.1.

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had an adequate opportunity to arrange for permanent quarters, or for reasons unrelated to the transfer. The AO should consider less expensive alternatives.

The TQSE allowance is an expense incurred by the employee and/or his or her immediate family while living in temporary quarters and in the process of finding permanent quarters. Only the employee and his or her immediate family may occupy the temporary quarters at the Federal Government's expense. Temporary quarters must be within reasonable proximity of the old and/or new official duty station. Temporary quarters may only be interrupted for allowed en route travel between the old and new duty station, TDY, military duty or hospitalization or any other reason beyond control.

Justification and approvals of TQSE and extension of TQSE must be received before any arrangements to occupy TQ are made. The TQSE must be approved in 30-day increments only. The maximum time that the employee and/or his or her immediate family will be reimbursed TQSE for use of temporary quarters is 30 days. However, extensions may be granted on a case-by-case basis. For each 30-day extension requested, the employee must submit an approved justification from his or her AO to the Director, Finance and Procurement.

If TIGTA determines that there is a compelling reason for the employee to continue to occupy temporary quarters after 60 consecutive days, the AO may authorize an extension of up to 60 additional consecutive days. Under no circumstances may an employee be authorized reimbursement for TQSE for more than a total of 120 consecutive days. TIGTA will not reimburse an employee for occupation of TQ without prior approval from his or her AO. TIGTA will reimburse its employees using the actual expense method.

If an extension or interruption of TQ is required, the TIGTA Relocation Coordinator will work with the employee and the AO to recommend a solution that is in the best interest of the Federal Government. The circumstances leading to the request for an extension or interruption of TQ must be determined reasonable and beyond the control of the employee.

New appointees, employees assigned under the Federal Government Employees Training Act ([5 U.S.C. 4109 – Expenses of Training](#)), and employees that have returned from an overseas assignment for the purpose of separation are not eligible for a TQSE allowance.

40.4.11.3 Shipment of Privately Owned Vehicle (POV). The term “privately owned vehicle” refers to a motor vehicle not owned by the Federal Government and used by the employee or his or her immediate family member for the primary purpose of providing personal transportation.

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New appointees and TIGTA employees who are authorized to transfer from one POD to another may be eligible to ship one POV. The approving official may authorize transportation of a POV if the shipment is determined to be advantageous and cost effective to the Government. The POV must be in operating order and legally titled and tagged for driving. The shipping distance must be greater than 600 miles. The POV must be shipped to the new POD. The POV cannot be shipped to an alternate location.

If there is no port or terminal at the employee's point of origin and/or destination, TIGTA may pay the entire cost of transporting the employee's POV from point of origin to destination. However, if the employee chooses, he or she may drive the POV from the point of origin at time of assignment to the nearest embarkation port or terminal, and/or from the debarkation port or terminal nearest the employee's destination to his or her POD at any time.⁹

If you have any questions, please send them to [*TIGTA OMS Relocations Inbox](#).

⁹ Reference: FTR Section 302-9.100, Subpart B.

CHAPTER 600 – MISSION SUPPORT

40 – Mission Support Activities

40.5 Official Travel

40.5.1 Introduction.

This section provides the policies and procedures for Treasury Inspector General for Tax Administration (TIGTA) employees who perform official travel in the interest of the Federal Government. It is also for managerial and administrative personnel who authorize, direct, or review such travel, or certify payments in reimbursement of travel-related expenses.

40.5.2 Authorities.

- ❖ The Travel and Transportation Reform Act of 1998
- ❖ 5 United States Code (U.S.C.) Section (§) 5702
- ❖ Federal Travel Regulations (FTR), 41 Code of Federal Regulations (C.F.R.), Chapters 301-304
- ❖ 5 C.F.R. Part 2635, Standards of Ethical Conduct for Employees of the Executive Branch
- ❖ Supplemental Standards of Ethical Conduct for Treasury Employees, 5 C.F.R. Part 3101
- ❖ Treasury's Ethics Handbook, March 2010
- ❖ 26 C.F.R. § 1.62-2
- ❖ Treasury Delegation Order 115-01
- ❖ TIGTA Delegation Order 12
- ❖ Treasury Directives 12-24, 12-27, 74-12, 74-13, and 74-15
- ❖ Office of Management and Budget (OMB) Circular A-123, Appendix B
- ❖ Intelligence Reform and Terrorism Prevention Act of 2004 (IRTPA)
- ❖ Western Hemisphere Travel Initiative (WHTI) (policy for IRTPA requirements)
- ❖ Government Employees Training Act, 5 U.S.C. § 4101, *et seq.* (Training Act)
- ❖ 5 U.S.C. § 410.403
- ❖ National Archives and Records Administration (NARA) General Records Schedule 20
- ❖ 31 U.S.C. § 3521 (periodic sampling audit of vouchers)
- ❖ Government Charge Card Abuse Prevention Act of 2012, Pub. L. 112-194, 126 Stat. 1445
- ❖ Executive Order 13513, Federal Leadership on Reducing Text Messaging While Driving (October 1, 2009)

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40.5.3 Definition of Terms.

Account Holder – The account holder, or also known as cardholder, is the individual or agency/organization component designated by an agency/organization to receive an account. The account holder is responsible for:

- Securing the account;
- Maintaining records relating to all travel transactions; and
- Using the account ethically and appropriately.

Actual Expense – Payment of authorized actual expenses incurred while on official travel. Entitlement to reimbursement is contingent upon entitlement to per diem, and is subject to the same definitions and rules governing per diem. In special or unusual circumstances (see FTR §§ 301-11.300 and 301-31.1), the head of each function (or delegate) may authorize reimbursement of subsistence expenses on an actual expense basis. The maximum amount for reimbursement under actual expense is limited to 300% (rounded to the next higher dollar) of the applicable maximum per diem rate. Subject to TIGTA policy, a lesser amount may be authorized but there is no authority to exceed the 300% ceiling.

Agency/ Organization Program Coordinator (A/OPC) – The A/OPCs are responsible for the overall management and oversight of the accounts under their span of control.

Generally speaking, their responsibilities include:

- Setting up accounts and designating authorization controls;
- Serving as a liaison between account holders and the contractor bank;
- Providing ongoing advice and assistance to account holders;
- Auditing travel accounts as required by your agency policy; and
- Using the bank's Electronic Access System to perform account management and oversight.

Approving Official (AO) – The individual (typically a supervisor) responsible for ensuring an account is used properly by the agency/organization. The AO authorizes account holder purchases (for official use only) and ensures that the statements are reconciled and submitted to the Designated Billing Office (DBO) in a timely manner. The AO is also responsible for signing the traveler's voucher, indicating approval for payment and for its content.

Capacity Controlled Fare – These are fares that do not have ticketing time limits, advance purchase requirements, minimum or maximum stay requirements, travel time limits, extended calendar blackouts of more than five consecutive days duration, or flight-specific service (*i.e.*, apply to all flights in a market), penalty, or change or cancellation fees. Restricted fares subject only to limits on seat availability are capacity controlled. These fares are offered by some City Pair Contract Carriers when making a reservation in advance. The Capacity Controlled Fare is not effective until the traveler is actually ticketed.

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Cardholder – The Government employee who is issued a Government Purchase Card (GPC) to make appropriate purchases to accomplish the mission of TIGTA.

Centrally/Corporate Billed Account (CBA) – Established by an agency to pay for **authorized, official travel charges, such as airfare and rail tickets, and lodging issued to Government travelers who do not possess a Government-issued, individually-billed travel card ((IBT) or individually-billed account (IBA))**. The Government is liable for *authorized charges* made to the CBA only. **Charges for rental vehicles may not be charged to the CBA. Requests for use of the CBA must be made to the Assistant Director, Support Services prior to making any travel reservations.**

Citibank – Citibank is the contracted bank that issues travel cards to cardholders and provides travel charge card services.

City Pair – The origin and destination points of a flight. A city pair has a point of origin and a city point of destination. It is a discount fare offered by common carrier(s) under contract with the General Services Administration (GSA) between certain cities. These fares are considered advantageous to the Government and are mandatory for authorized air travel between the city pairs unless specific exceptions are met.

City Pair Contract Carrier – United States (U.S.) certified air carriers which are under contract with the Government to furnish Federal employees and other persons authorized to travel at Government expense with passenger transportation services. This also includes GSA's scheduled airline passenger service between selected U.S. cities/airports and between selected U.S. and international cities/airports at reduced fares.

City Pair Contract Fare – This is the fare negotiated by GSA for Federal travelers for a specific City Pair. It is often not the absolutely lowest fare because it contains special benefits such as one-way, no advance purchase, no minimum/maximum stay, fully refundable, no charge for cancellation/change, last seat availability, and/or no blackout dates.

Common Carrier – Private-sector supplier of air, rail, or bus transportation.

Commuting Area – The area surrounding the official duty station within which it is practical for an employee to commute daily to perform his/her duties at a point away from the official duty station without becoming entitled to per diem. TIGTA has adopted Treasury's policy under which **an employee's commuting area is defined as a distance less than 50 miles within the employee's daily commute**. The distance is reduced under certain conditions (see Section 40.5.18.1).

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Constructive Costs – The sum of transportation expenses the employee would reasonably have incurred for round-trip travel between the official duty station and the alternate location plus per diem calculated for the appropriate en route travel time. These calculations show what the allowable travel costs would have been if the employee had traveled according to the recommended guidelines for official travel. When scheduling travel according to personal preference, rather than as advantageous to the Government, travelers will be reimbursed for the amount of the constructive costs of travel or the actual costs, whichever is lower.

Continental United States (CONUS) – The area covered by the 48 contiguous States and the District of Columbia, **excluding Hawaii and Alaska**.

Delegation Order – An order which vests officials with the authority to direct and administer designated functions and related activities.

Employee – An individual employed in or under an agency, including an individual employed intermittently in the Government service as an expert or consultant and paid on a daily when-actually-employed basis and an individual serving without pay or at least \$1 a year. Such persons are not considered to have a "permanent duty station" within the general meaning of that term, but they are entitled to travel and transportation expenses according to this manual while away from their homes or regular places of business. Employee, as used in this manual, applies to such individuals.

Family Member – An immediate family member of the employee's household is defined as:

- Spouse or domestic partner of the employee;
- Children of the employee, of the employee's spouse, or of the employee's domestic partner, who are unmarried and under 21 years of age or who, regardless of age, are physically or mentally incapable of self-support. (The term "children" shall include natural offspring; stepchildren; adopted children; grandchildren, legal minor wards or other dependent children who are under legal guardianship of the employee, of the employee's spouse, or domestic partner; and an unborn child(ren) born and moved after the employee's effective date of transfer);
- Dependent parents (including step and legally adoptive parents) of the employee, of the employee's spouse, or of the employee's domestic partner; and
- Dependent brothers and sisters (including step and legally adoptive brothers and sisters) of the employee, of the employee's spouse, or of the employee's domestic partner, who are unmarried and under 21 years of age or who, regardless of age, are physically or mentally incapable of self-support.

FedRooms Rates Lodging Program – The official Governmentwide, Government-sponsored lodging program, in support of the President's Management Agenda, simplifies the lodging process for Federal travelers and saves the Government money. The program also provides certain benefits that have been negotiated with participating

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hotels. The FedRooms rate is not the same rate offered under unmanaged Government lodging rates.

Foreign Area – Any area, including the Trust Territories of the Pacific Islands, situated both outside CONUS and the non-foreign areas.

Government-Contract Rental Automobile – An automobile obtained for short-term use from a commercial firm under the provision of an appropriate GSA Federal Supply Schedule contract.

Government Contractor-Issued Individually Billed Charge Card – A Government contractor-issued charge card (also known as an IBA or IBT) used by authorized individuals to pay for official travel and transportation related expenses for which the contractor bills the employee. The Government reimburses employees for authorized expenses. The employee is responsible for timely, full payment of expenses to the credit card company.

Invitational Travel – Authorized travel of individuals either not employed or employed (under 5 U.S.C. § 5703) intermittently in the Government service as consultants or experts and paid on a daily when-actually-employed basis and for individuals serving without pay or at \$1 a year when they are acting in a capacity that is directly related to, or in connection with, official activities of the Government. Travel allowances authorized for such persons are the same as those normally authorized for employee in connection with TDY (temporary duty).

Local Commuting Area – The geographic area that usually constitutes one area for employment purposes. It includes any population center (or two or more neighboring ones) and the surrounding localities in which people live and can reasonably be expected to travel back and forth daily to their usual employment. TIGTA has adopted Treasury's policy under which an employee's commuting area is defined as a distance less than 50 miles within the employee's daily commute. The distance is reduced under certain conditions (see Section 40.5.18.1).

Merchant – The source of the supplies and services that the account holder obtains to fulfill TIGTA's mission using the GSA SmartPay travel account.

Mileage Allowance – A fixed reimbursable amount per mile allowed for operating a privately owned vehicle (POV) instead of actual expenses.

Non-Contract Carrier – A company which is not a Government contract carrier, *i.e.*, an airline with which GSA has not entered into agreement to provide service for Federal travelers between a specific city pair.

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Non-Foreign Area – The States of Alaska and Hawaii, the Commonwealths of Puerto Rico, Guam, and the Northern Mariana Islands and territories and possessions of the United States (excludes the Trust Territories of the Pacific Islands).

Official Station (Official Duty Station) – The location of the employee’s permanent work assignment. The geographic limits of the official duty station for the employees are the corporate limits of the city or town where stationed or if not in an incorporated city or town, the reservation, station, or other established area (including established subdivisions of large reservations) having definite boundaries where the employee is stationed (see FTR § 300-3.1 for further information regarding invitational travelers).

Per Diem Allowance (Subsistence Allowance) – A daily payment instead of reimbursement for actual expenses for lodging, meals, and related incidental expenses. The per diem allowance is separate from transportation expenses and other miscellaneous expenses. The per diem allowance covers all charges, including taxes and service charges where applicable for:

- Lodging – Includes expenses for overnight sleeping facilities, baths, personal use of the room during daytime, telephone access fee, and service charges for fans, air conditioners, heaters, and fires furnished in the room when such charges are not included in the room rate. Lodging does not include accommodations on airplanes, trains, or ships. Such cost is included in the transportation cost and is not considered a lodging expense.
- Meals – Expenses for breakfast, lunch, dinner and related tips and taxes (specifically excluded are alcoholic beverages and entertainment expenses, and any expenses incurred for other persons). See Chapter (400)-180 for reimbursement of certain expenses related to undercover operations.
- Incidental expenses:
 1. Fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others on ships, and hotel servants in foreign countries; and
 2. Transportation between places of lodging or business and places where meals are taken, if suitable meals cannot be obtained at the TDY site.

Permanent Residence, Residence, and Home – Where an employee lives in the vicinity of the official duty station, from which the employee normally commutes daily to the official duty station.

Post-Of-Duty (POD) – An official duty station.

Premium-Class Travel – Classes of travel accommodations that are higher than coach-class in both cost and amenities, and is generally referred to as first-class or business-class. Premium-class travel may be used with specific agency authorization only (business-class accommodations for the Amtrak Acela Express do not require specific agency authorization).

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Privately-Owned Vehicle (POV) – Any vehicle such as an automobile, motorcycle, aircraft, or boat operated by an individual that is not owned or leased by a Government agency, and is not commercially leased or rented by an employee under a Government rental agreement for use in connection with official Government business.

Receipt – A document provided by an individual or business which acknowledges that payment for services has been received. The receipt must contain enough detail to permit determination of allowable expense claims. Credit card receipts which do not sufficiently detail the expenses for which reimbursement is claimed must be accompanied by a bill or other document itemizing the expenses.

Refunds – A refund is a benefit TIGTA receives of monetary payments provided by the contractor based on the dollar or spend volume during a specified time period.

SmartTax – A GSA program to communicate and provide unified messaging about State tax requirements. The goal of the program is to target stakeholders at critical decision points (e.g., the point of sale) and to help Federal Government employees and merchants understand when it is appropriate or inappropriate to assess State tax on a GSA SmartPay charge/credit card.

Special Conveyance – Commercially rented or hired vehicles other than a POV or taxi cab and other than those owned or under contract to an agency. Use of a special conveyance requires specific authorization or approval.

Subsistence Expenses – Expenses such as:

- Lodging, including taxes and service charges;
- Meals, including taxes and tips; and
- Incidental expenses (see incidental expenses under definition of per diem allowance).

Surcharge – Fees that a retailer adds to the cost of a purchase when a customer uses a charge/credit card. A surcharge is a percentage of the value of the sale.

Taxable Travel Reimbursement – Funds paid to the traveler for travel expenses which the traveler fails to return or substantiate within a reasonable period are included in the employee's gross income and must be reported as wages or other compensation on the employee's Form W-2. Other types of taxable travel reimbursements include subsistence for trips less than 24 hours with no lodging, and subsistence within the local commuting area. For tax treatment of travel advances, see FTR Part 301-11 for the Income Tax Reimbursement Allowance. Per diem or mileage allowances are excluded from the employee's gross income, are not reported as wages or other compensation on the employee's Form W-2, and are exempt from the withholding and payment of employment taxes.

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Temporary Duty (TDY) Location – A place, away from an employee’s official duty station, where the employee is authorized to travel.

Travel Advance – Prepayment of estimated travel expenses paid to an employee.

Travel Authorization (Orders) – Written permission to travel on official business.

Travel Management Service (TMS) – A service for booking common carrier, lodging accommodations, and car rental services, fulfilling reservations, and providing basic management information on these services. The TMS is also referred to as the Travel Management Center (TMC).

Travel Status – The period an employee is traveling on official business, *e.g.*, between the official duty station and the point of destination, between two temporary duty points, local travel, and the usual waiting time which interrupts travel, and local travel. The period begins with departure from home, official duty station, or other authorized point, and ends with return to such a point.

40.5.4 Agency Responsibilities.

Under FTR § 301-2.2, TIGTA may pay only those expenses essential to the transaction of official business, which include: (a) Transportation expenses (see FTR Part 301-10); (b) Per diem expenses (see FTR Part 301-11); (c) Miscellaneous expenses (see FTR Part 301-12); and (d) Travel expenses of an employee with special needs (see FTR Part 301-13).

TIGTA is responsible for implementing and managing a travel authorization and claim system required by FTR Part 301-71. Among the duties are to:

- Pay authorized and allowable travel expenses of employees;
- Provide standard data necessary for the management of official travel; and
- Ensure adequate accounting for all travel and transportation expenses for official travel.

Additional travel management program responsibilities under FTR Part 301-73 are to:

- Support and manage a travel management system that provides reservation and ticketing support, payment system for paying travel service providers, and a travel management reporting system.
- Establish policies and procedures governing the proper officials to review, approve, and certify travel claims; timeframes for employee submission of claims; and the process for disallowing and resolving travel claims.
- Designate an authorized representative to administer the program including leading the agency’s migration to e-Gov Travel Service (eTS).

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The purpose of the travel authorization process, pursuant to FTR Part 301-71, is to:

- Provide the employee information regarding what expenses TIGTA will pay;
- Provide travel service vendors with necessary documentation for the use of travel programs;
- Provide financial information necessary for budgetary planning; and
- Identify the purpose of the travel.

When authorizing travel, TIGTA must consider the following factors:

- The need for the travel;
- The use of travel substitutes (*e.g.*, mail, teleconferencing, *etc.*);
- The most cost effective routing and means of accomplishing travel; and
- The employee's travel plans, including plans to take leave in conjunction with travel.

TIGTA may disallow a claim if the employee:

- Does not properly itemize his/her expenses;
- Does not provide electronic copies of required receipts or other documentation to support the claim; or
- Claims an expense which is not authorized.

If TIGTA disallows a claim, it must:

- Pay the employee the amount of the travel claim which is not in dispute;
- Notify the employee that the claim was disallowed with a detailed explanation of why; and
- Tell the employee how to appeal the disallowance if he/she desires an appeal, and the process and schedule for deciding the appeal.

40.5.4.1 Official Travel Records. Effective October 1, 2006, electronic or imaged copies of travel records attached to the employee's travel voucher will constitute TIGTA's official travel record. Employees are responsible for electronically attaching documentation (such as, required receipts, approved the TIGTA Form 1321 (Authorization for Official Travel), Chief Counsel's concurrence on accepting payments from a non-Federal source, *etc.*) to their vouchers. The ConcurGov system will notify users when documents have not been attached to a voucher; users must either attach the documents or provide a justification in a comment box. **Approving officials must not certify vouchers that do not include required documentation or provide a justification for not having attached documents.**

40.5.5 Limited Open Travel Authorizations (LOTA).

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TIGTA has a blanket Limited Open Travel Authorization Order (LOTA) that authorizes employees, under proper direction, to perform official travel. The authorization covers travel within CONUS. Travel covered by the LOTA eliminates the need for individual travel trip orders. (See *TIGTA Delegation Order No. 12*, *Authority to Authorize or Approve Travel, Travel Advances and Travel Vouchers, for specific managerial approval authorities*.)

The LOTA, located in **Word/File/New/Personal templates** under **Mission Support Forms**, must be prepared for each employee who travels on a regular basis. This authorization can cover a period of no more than 12 months. For those employees who travel infrequently, approving officials may issue a limited open travel authorization covering a shorter period of time, or issue the authorization on a “trip by trip” basis.

Approving officials who have employees who are regularly approved to travel outside of the Continental United States (e.g., Hawaii, Alaska, or Puerto Rico) should include this information in the first paragraph of the authorization template.

All approving officials should pay close attention to the listed items that are not covered by the LOTA. Specific procedures govern these travel arrangements and must be followed see Section 40.5.5.2 below).

To complete the LOTA, approving officials need to:

- Enter traveler’s name in the “Memorandum For” line and in the body of the memo;
- Enter traveler’s Post of Duty in the body of the memorandum;
- Enter the period of time (cannot be more than 12 months and for regular travelers should cover a fiscal year);
- Enter an estimate of travel costs covering the entire period of the authorization;
- Check the boxes authorizing appropriate travel expenses; and
- Sign and date the authorization.

The signed authorization must be provided to the employee for travel each fiscal year along with the issuance of performance standards. An amended authorization must be prepared and signed to reflect any changes, such as the estimated costs for the fiscal year. This authorization must also be issued to new employees upon issuance of performance standards. The employee’s approving official (or designee) must ensure that a copy of the limited open travel authorization is maintained for a period of 6 years and 3 months in the employee’s Drop File.

40.5.5.1 Additional Requirements for First Time Travel. Once an authorized approving official has approved and distributed to an employee an approved travel order, prior to traveling for the first time, the employee must complete the following documents:

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- New User and Invitational Traveler Registration; Required for Access to the Electronic Travel System.
 - Direct Deposit for Travel and Other Employee Payments Form.
 - TIGTA Travel Charge Card Request.

The documents may be found on the Bureau of the Fiscal Service/Administrative Resource Center (BFS/ARC) website (TIGTA's customer page).

40.5.5.2 Travel Situations Not Covered by the Limited Open Travel Authorization (LOTA). TIGTA's LOTA does not cover certain types of official travel. The following paragraphs outline when additional written approval is required and when the TIGTA Form 1321 (Authorization for Official Travel) is required.

40.5.5.2.1 Travel Situations Requiring Additional Written Approval. The following travel arrangements require a separate written authorization in addition to the LOTA. For these purposes, an e-mail is considered written authorization:

- Use of a foreign air carrier;
- Use of reduced fares for group or charter arrangements;
- Travel by ship;
- Use of a rental vehicle;
- Payment of a reduced per diem rate;
- Travel expenses related to emergency travel;
- Acceptance of payment from a non-Federal source for travel expenses; and
- Travel expenses related to attendance at a conference.

Approving officials must ensure that a copy of the written authorization is attached (faxed or scanned) to the travel voucher, along with copies of other required documentation.

40.5.5.2.2 Travel Situations Requiring TIGTA Form 1321 "Authorization for Official Travel." Per Treasury Directive the following travel arrangements require the completion and approval of the TIGTA Form 1321. This form can be obtained in Microsoft Word from the **Mission Support Forms** templates.

- International Travel Expenses (paid by TIGTA);
- Invitational Travel (Non-TIGTA Employees);
- Actual Daily Subsistence Expenses;
- Interview Travel;
- Indefinite Travel;
- Official Representation at Funerals; and
- Use of Government Aircraft.

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Currently the Treasury Department and other travel program stakeholders do not require bureaus to collect data for most of these types of travel situations. However, TIGTA requires functions to internally track this information by assigning a Function's Tracking/Log Number to each approved TIGTA Form 1321. Below is a sample of the numbering scheme for the Office of Mission Support, Facilities Management and Support Services directorate. The tracking/log number is **FYXXOMSA&SS01**:

Fiscal Year: **FYXX**
Function: **OMS** (Office of Mission Support)
Office: Facilities Management and Support Services
Sequential form number for the fiscal year: **01**

Approving officials must ensure that a copy of the approved TIGTA Form 1321 is electronically attached (faxed or scanned) to the travel voucher in ConcurGov, along with copies of other required documentation. **When filing for reimbursement in the e-Gov travel system, the employee must reference in the Comments section that the TIGTA Form 1321 was approved by the appropriate agency official.**

NOTE: The OMS will track actual daily subsistence expenses incurred by each function. See Section 40.5.5.2.2.3 for more information.

40.5.5.2.2.1 International Travel. International travel refers to travel to a foreign area. Foreign per diem rates are established by the U.S. State Department and may be found on website (www.state.gov, Foreign Per Diem Rates). See Section 40.5.42 for additional information on international travel.

Approving Official: Principal Deputy Inspector General (PDIG) and the head of each function. This authority may not be re-delegated. The delegated individuals shall give notice of their actions to the Inspector General.

40.5.5.2.2.2 Invitational Travel. Invitational travel refers to travel performed by non-TIGTA employees who are acting in a capacity directly related to official activities of TIGTA. Reimbursement for travel by non-TIGTA employees will be subject to the same regulations as travel by TIGTA employees.

Approving Official: The PDIG and the head of each function with the authority to re-delegate to Assistant Inspectors General, Deputy Assistant Inspectors General, and Deputy Chief Counsel; this authority may not be re-delegated further. The delegated individuals shall give notice of their actions to the Inspector General.

40.5.5.2.2.3 Actual Daily Subsistence Expenses. Actual expenses for lodging and/or meals or incidental expenses should only be authorized when unusual circumstances exist. Actual expenses for meals and incidentals should not be authorized merely because actual expense has been authorized for lodging.

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Situations that may warrant approving officials determining that actual subsistence expenses are needed include:

- Lodging and/or meals are procured at a prearranged place such as a hotel where a meeting, conference, or training session is held and the cost of these items are in excess of allowance per diem amounts;
- Costs have escalated because of special events; lodging and meal expenses within prescribed allowances cannot be obtained nearby; and costs to commute to/from the nearby location consume most or all of the savings achieved from occupying less expensive lodging;
- Mission requirements; or
- Other reasons approved within TIGTA.

A prior, properly approved the TIGTA Form 1321 is required for all Actual Reimbursement situations. Actual expenses allowed may not exceed 300% (rounded to the next dollar) of the total maximum applicable per diem rate, and may be applied to lodging, meals, or both.

Authorizing officials should determine on a case-by-case basis that suitable, less costly accommodations are not available and that the nature of the mission precludes travelers from rescheduling the trip until such accommodations are available. Suitable accommodations are those that meet the prevalent standards of comfort and physical security expected by a prudent person.

NOTE: The OMS will track actual daily subsistence expenses that are incurred by each function. After the authorizing official has approved any actual expenses on the TIGTA Form 1321, a copy of the form must be forwarded to the *TIGTA OMS Travel Service mailbox for recordkeeping.

Approving Official: The PDIG and the head of each function with the authority to re-delegate to Assistant Inspectors General, Deputy Assistant Inspectors General, and Deputy Chief Counsel; this authority may not be re-delegated further. The delegated individuals shall give notice of their actions to the Inspector General.

40.5.5.2.2.4 Interview Travel. Travelers may be reimbursed for certain expenses incurred when interviewing for positions with TIGTA. The purpose of the allowance for pre-employment interview travel expenses is to help recruit highly qualified individuals for positions with the Government; pre-employment interview expenses may be approved if it is determined it is in the best interest of the Government. Expenses that may be approved are transportation, per diem, miscellaneous, and expenses of an individual with a disability or special need when appropriate.

The costs for interview travel will be charged to the office requesting the interview. See Section 40.5.8 regarding prohibition of travel advances.

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Approving Official: The PDIG and the head of each function with the authority to re-delegate to Assistant Inspectors General, Deputy Assistant Inspectors General, and Deputy Chief Counsel; this authority may not be re-delegated further. The delegated individuals shall give notice of their actions to the Inspector General.

40.5.5.2.2.5 Indefinite Travel. Travel lasting less than one year is temporary and not taxable. The Energy Policy Act of 1992 (Act) affects travelers directed to travel for more than one year. Travelers meeting the following conditions will be issued a Form W-2 at the end of the tax year reflecting the amount of subsistence paid to the employee:

- Travel is expected to last for more than one year.
- Travel is expected to last for one year or less, but at some later date the employment is realistically expected to exceed one year.

The reporting of the payment on the employee's Form W-2 does not relieve the employee of the requirement to repay any excess reimbursement.

Approving Official: The PDIG and the head of each function. This authority may not be re-delegated. The delegated individuals shall give notice of their actions to the Inspector General.

40.5.5.2.2.6 Official Representation at Funerals. TIGTA may authorize travel at Government expense when travel is for official business essential to the purposes of the Government and for accomplishment of the agency's mission. Attendance at a funeral is not normally considered official business for which TIGTA pays an employee's travel expenses. However, there are situations where attendance by an official TIGTA representative at a funeral may be considered important to the mission of the agency and where an appropriate representative would be unable to attend without the travel being authorized at Government expense.

Representation may also be considered when it would serve the governmental purposes of sustaining employee morale and reinforcing to employees and others the significance of the deceased. Before an employee is authorized to travel to a funeral as an official TIGTA representative, the matter must be reviewed and authorized at an appropriate level of TIGTA management. Expenses may be authorized for travel in the United States and its territories only.

Approving Official: The Inspector General retains this authority.

40.5.5.2.2.7 Government Aircraft. TIGTA may authorize the use of a Government aircraft for travel for official purposes in accordance with 41 C.F.R. § 101-37.402.

Approving Official: The Inspector General retains this authority.

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40.5.5.2.2.8 Threats to Law Enforcement and Investigative Employees. Payment may be authorized for subsistence and transportation expenses related to threatened law enforcement; investigative employees who work in similar capacity for special law enforcement/investigative purposes, and members of their families; and other employees in circumstances of extreme emergencies involving danger to human life arising from performance of official duties or the destruction of Federal property. (See Section 40.5.26)

Approving Official: The Deputy Inspector General for Investigations (DIGI), in consultation with the Inspector General and the PDIG. The authority may not be re-delegated.

40.5.6 Premium-Class Travel.

First-class and business-class accommodations are considered premium-class travel accommodations. Authority to approve premium class travel is retained by the Inspector General and may not be re-delegated.

As required by the Treasury Department, written authorization must be obtained from the Inspector General by completing the TIGTA Form (TD F) 70-02.6, "Premium-Class Travel Request and Authorization," prior to purchasing premium-class transportation accommodations. TIGTA will not authorize, pay for, or reimburse employees or others for the use of first-class and business-class travel **without prior authorization from the Inspector General.** All first-class and business-class travel paid by TIGTA must be reported annually to the Office of Management and Budget (OMB). **Once approval is obtained, a copy of the approved TD F 70-02.6 must be forwarded to the Assistant Director, Support Services, Office of Mission Support, for data collection and annual reporting purposes.** Functions should internally track their Forms TD F 70-02.6 using the same numbering scheme described in Section 40.5.5.2.2. The Form TD F 70-02.6 is located in Word templates under the Mission Support Forms.

The GSA has deemed the lowest class accommodation (business-class) of the Amtrak Acela Express to be advantageous to the Government. Therefore, TIGTA does not require travelers to obtain specific advanced authorization to use the lowest class accommodation of the Acela Express, nor report its use for data collection and annual reporting purposes to OMB.

40.5.6.1 First-Class Travel. In accordance with TD 74-13, the use of first-class transportation is not to be authorized unless:

- No other coach-class or business-class accommodations are reasonably available;
- To accommodate a disability or other special need; a disability must be substantiated in writing by a competent medical authority, and be current within one year prior to travel (prior approval is required for each occurrence); a special

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need must be approved by the employee's manager in writing (see FTR § 301-13.2);

- Exceptional security circumstances;
- Mission requirement;
- Inadequate foreign coach class for train accommodations only; or
- Business-class is not available for ship accommodations only.

40.5.6.2 Business-Class Travel. In accordance with FTR § 301-10.124 and TD 74-13, business-class accommodations may be authorized only when:

- Regularly scheduled flights between origin/destination points (including connecting points) provide only such accommodations (employee must certify such in the comments section of the voucher);
- No space is available in coach-class accommodations in time to accomplish the mission, which is urgent and cannot be postponed;
- There is a need to accommodate a disability, which must be substantiated with a competent medical authority's written statement and be current within one year prior to travel or a special need which must be approved by the employee's manager in writing (see FTR § 301-13.2);
- Security purposes or exceptional circumstances make business-class travel essential to the successful performance of the agency's mission;
- Coach-class accommodations on an authorized/approved foreign air carrier do not provide adequate sanitation or health standards;
- The use results in an overall cost savings to the Government by avoiding additional subsistence costs, overtime, or lost productive time while awaiting coach-class accommodations;
- Transportation costs are paid in full through agency acceptance of payment from a non-Federal source;
- Origin and/or destination are OCONUS (outside CONUS), and the scheduled flight time, including stopovers and change of planes, is in excess of 14 hours (in this instance you will not be eligible for a rest stop en route or a rest period upon arrival at your duty site); or
- Required because of agency mission.

It is the employee's responsibility to carefully review the ticket or airline confirmation to ensure that premium-class accommodations have not been booked in error for any portion of a trip where premium-class travel has not been pre-approved. This requirement does not apply to upgrades to first-class or business-class travel accommodations when purchased with frequent flyer miles or obtained at an employee's expenses. See Section 40.5.17.1.

40.5.7 Travel Not at Government Expense (Non-Federal Sources).

A special authorization is required. Non-Federal source funding includes payments for travel, subsistence, and/or related expenses by check or similar instrument to TIGTA or

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payments in-kind. Payments in-kind are the provisions for meals, lodging, or transportation at no cost to the traveler or to TIGTA. *Non-Federal source funding providers should not make payments directly to the traveler.*

All payments from a non-Federal source to an employee and spouse or domestic partner for travel, other than payments in-kind, are to be made to TIGTA. Any payment made by check or similar instrument and received by the employee is accepted on behalf of TIGTA and is to be submitted as soon as practicable to the Mission Support/Director, Finance and Procurement Services, along with a memo indicating the traveler's name, the applicable Internal Org. Code, and the ConcurGov voucher number to apply the funds. (See FTR §§ 304-1.2 and 304-3.13).

The PDIG and each function head may re-delegate authority to Assistant Inspectors General, Deputy Assistant Inspectors General, and Deputy Chief Counsel; this authority may not be re-delegated further. The delegated individuals shall give notice of their actions to the Inspector General. The approving official must authorize **in advance** any non-Federal source funding of a traveler's expenses. **Prior to final authorization** by the approving official, the functional office **will request from the Office of Chief Counsel a review to ensure the acceptance of an invitation from a non-Federal source is appropriate, ethical, and raises no apparent conflict of interest between TIGTA and the sponsoring organization.** A copy of Counsel's written decision to approve the acceptance of payment from a non-Federal source must be sent to the Deputy Inspector General for Mission Support. Additionally, all documentation (receipts and Counsel's written decision, etc.), must be attached to the ConcurGov voucher.

See Chapter (700)-30.6.1.2 for guidance and complete *Exhibit (700)-30.3, Non-Federal Source Travel Payment Offers Questionnaire*. Submission of fully completed requests for the approval of travel and subsistence payments from a non-Federal source should be made to the Chief Counsel's office at least 2 weeks in advance of travel.

Once Chief Counsel's concurrence is received and the function head approves the request, an electronic copy of Counsel's approval must be scanned or faxed into ConcurGov, where a record of it will be maintained for 6 years and 3 months.

40.5.7.1 Acceptance of Payment Not on Behalf of TIGTA for Travel from a Non-Federal Source.

The following steps outline the process for accepting payment from a non-federal source when the sponsoring entity's payment cannot be made directly to TIGTA.

- The traveler's voucher will include an attachment containing the sponsor's invitation with the offer to reimburse TIGTA, the billing contact information and any specific requirements the sponsor may require to process the reimbursement.

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- The Traveler submits the travel voucher for reimbursement through ConcurGov and notifies the TIGTA Travel AOPC via email that the voucher has been submitted.
- The TIGTA Travel AOPC notifies BFS Travel Services via email when the travel voucher is completed and requests that BFS Travel Services bill the sponsor.
- BFS Travel Services will retrieve the documentation from ConcurGov and complete their internal form to notify the BFS Accounts Receivable Branch to invoice the sponsor. A copy of the travel voucher will be provided to substantiate the expenses claimed for reimbursement.
- The BFS Accounts Receivable Branch will pursue the collection with the sponsor.

NOTE: Do not confuse non-Federal source funding with meals and/or lodging for which TIGTA has paid as part of registration fees. This also does not include meals and/or lodging provided or funded by another Government agency. In addition, this section does not supersede other authority permitting an employee to accept certain travel reimbursements (e.g., from foreign governments or nonprofit organizations). See, e.g., Chapter (700)-30.6.1.2.

40.5.8 Travel Advances.

TIGTA policy requires employees to use their travel cards for as many travel expenses as possible. However, in certain circumstances, advances may be obtained prior to travel. Travel advances are to be used and granted for the express purpose of advancing funds to TIGTA travelers, and should be requested at least 10 business days prior to the departure date. Travel advances are limited to 80% of M&IE per trip, which excludes common carrier transportation and lodging charges (these charges are paid directly to the credit card company through split disbursement).

One or more of these conditions must be met:

- An employee who has an application pending for the travel charge card;
- Individuals traveling on invitational travel (***travel advances are prohibited for interview travel***);
- New appointees;
- An employee who is considered an infrequent traveler (travels five times or less a year, as defined in FTR § 301.51.2) and management has determined that a travel charge card is not necessary;
- An employee who travels continuously for more than 14 consecutive days; or
- Threatened law enforcement/investigative employees.

RESTRICTION: Travel advances for employees who have a suspended or cancelled travel charge card will be granted on a case-by-case basis. Travel advances may not be issued for interview travel, in accordance with FTR § 301-75.203.

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40.5.8.1 Allowable Expenses. Travelers described in Section 40.5.8 may receive an advance to cover cash payments for eligible travel expenses that cannot be paid for by use of a charge card. Allowable travel advance expenses include the M&IE portion of per diem and transportation expenses, e.g., amount of non-contract fare, parking, local transportation system, and taxi. TIGTA employees are encouraged to use their Government contractor-issued travel charge card for these official travel expenses while in TDY status on an official travel order, when practical. Most taxis and parking garages now accept credit cards.

Lodging (guest room, taxes, and required fees only) and common carrier transportation expenses for employees described in Section 40.5.8 will be charged to TIGTA's centrally-billed travel account (CBA). Travelers will request assistance from the Assistant Director, Support Services in charging lodging and transportation expenses to the CBA.

40.5.8.2 Calculating and Requesting an Advance. Advances should cover a single trip up to 30 days of travel. The traveler needing an advance will identify the requested amount by multiplying the number of days in travel status by the expected M&IE per diem rate and adding the costs that the traveler may pay in cash, e.g., taxi fare to and from the airport. The traveler must restrict the first and last days of travel to 75% of the applicable M&IE rate since reimbursement is limited to 75% of M&IE for these days (see Per Diem rates on the GSA website by accessing GSA travel information on the TIGTA homepage). In addition, the request should include the reason the travel advance is needed (e.g., new employee); the dates and destination of travel; the allowable expenses for the advance; and the total estimated amount. Under no circumstances will the requested amount be in excess of the traveler's expected total costs.

The traveler will submit this calculation and request to his/her manager who will review to ensure the request is reasonable and warranted. The manager will then forward the request to the Assistant Director, Support Services, for review and approval.

Once the Assistant Director, Support Services has approved the advance request, the traveler and the manager will be notified. The traveler must then contact travel@fiscal.treasury.gov to request the advance through an authorization in ConcurGov. The BFS/ARC Travel will assist the traveler in completing the authorization. Once the authorization is completed, the advance will be paid to the traveler via direct deposit within 3 to 5 business days.

40.5.8.3 Liquidation of Advance. The traveler must submit a travel voucher and liquidate the entire outstanding advance within 5 working days after completion of travel. If the traveler is on continuous travel status, a voucher should be submitted at the end of each month or every 30 days. Travelers must contact travel@fiscal.treasury.gov to discuss how to properly file a voucher if an advance was received. **NOTE:** Under split disbursement, part or all of the employee's reimbursement is automatically paid to the

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travel card company for crediting to the employee's travel card account (See Section 40.5.9.7.1); therefore, the traveler must contact the BFS/ARC Travel Services staff to change the payment method on their voucher if they received an advance to pay for airfare.

Travelers must repay the full amount of the advance immediately if the travel is canceled or postponed or if the advance exceeds the reimbursable amount of the travel claim.

Employees separating from TIGTA must repay any outstanding advance balance before receipt of the final salary payment. Employees must be notified that salary offset is mandatory for the collection of any undisputed, delinquent, charge balances through payroll or annuity disbursement. Employees will be given consideration through due process (See Chapter (700)-100.6). The separating employee's manager will follow the steps outlined in Chapter (600)-70.3, Employee Exit Clearance Procedures, to ensure the employee has no outstanding travel issues before separation.

40.5.9 Government Contractor-Issued Travel Charge Cards.

The purpose of the Government contractor-issued travel charge card (travel charge card) program is to provide GSA authorized charge cards for frequent travelers to enable TIGTA to achieve the following cash and resource management objectives:

- Reduce the number of travel advances; and
- Provide better control of unused common carrier tickets.

40.5.9.1 Management of the Government Travel Charge Card Program. In compliance with the *Government Charge Card Abuse Prevention Act of 2012, Pub. L. 112-194*, TIGTA will:

- Maintain a record of each cardholder and approving official, and the credit limit for each card account.
- Monitor rebates for accuracy and proper recording. Obtain creditworthiness of each cardholder through Citibank. **Conduct periodic reviews to determine if each employee has a need for a travel charge card. For risk management purposes, TIGTA may reduce the credit limit of cardholders who usually travel less than three times a year to \$1. By doing so, the account will remain open so that the credit limit may be increased when the need to perform TDY travel arises.**
- Provide appropriate Triennial training to all travel card program participants (cardholders, approving officials, and agency program coordinators).
- Monitor use of travel charge cards to identify questionable and improper purchases, and disciplinary actions.
- Ensure that the travel charge card of each exited employee is closed timely.

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40.5.9.2 Eligibility for the Travel Charge Card Program. All frequent travelers are eligible for participation in the Travel Charge Card Program; a manager at his/her discretion may also issue travel charge cards to infrequent travelers. It is TIGTA policy to issue a travel charge card to all employees, as practical. As stated above, **the credit limit may be reduced to \$1 for cardholders who usually perform TDY travel less than three times a year.** Currently, Citibank issues travel charge cards to TIGTA employees.

40.5.9.3 Mandatory Use of the Travel Charge Card for Official Travel and Passenger Transportation Services. Travelers are required to use the travel charge card for expenses incurred for officially authorized Government travel ([FTR 301-51.6](#) and [Public Law 105-264](#)). A personal credit or debit card should not be used for official travel. The traveler may only use the travel charge card for expenses which are official travel expenses. **Employees may use the Government charge card only for expenses incurred while the employee is in travel status outside the employee's local commuting area.** Travelers cannot use the card for personal expenses (see Sections 40.5.9.7, Individual Responsibility with the Travel Charge Card and 40.5.9.10.1, Misuse, regarding possible disciplinary action).

The employee is responsible for using the travel charge card to obtain passenger transportation services according to the provisions of this manual. The traveler will present the travel charge card to the transportation carrier or TMS operated under GSA contract, as payment for transportation services (including services by carriers under contract to GSA). **The traveler cannot use his/her travel charge card for non-GSA contracted travel agency services.**

Employees must use the travel charge card for official travel expenses unless: (1) the vendor does not accept the travel charge card; or (2) the employee has been granted an exemption, such as, in the following examples:

- New appointees;
- An application for the travel charge card is pending;
- Travels five times or less a year (considered an infrequent traveler);
- Invitational travel (non-TIGTA employees, with proper approval on the TIGTA Form 1321); or
Interview travel (for non-TIGTA employees, with proper approval on the TIGTA Form 1321).

40.5.9.4 Employees Without Charge Cards. Employees without charge cards should contact the Assistant Director, Support Services to make arrangements to have their travel charged to TIGTA's centrally billed account/Corporate Travel Card (CBA).

Allowable travel expenses may be charged to the TIGTA CBA for the following persons:

- A new TIGTA employee;

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- An employee considered an infrequent traveler and has not been issued a travel charge card;
 - An employee who has not received, but is being issued, a travel card;
 - Invitational travelers (non-TIGTA employees, with proper approval the TIGTA Form 1321);
 - Interview travel (for non-TIGTA employees, with proper approval on the TIGTA Form 1321); or
 - Employees with suspended or cancelled travel cards while in the process of reinstating their individual travel cards.

Charges that can be made to the CBA are limited to:

- Official common carrier transportation expenses (e.g., airline, train, bus); and
- Hotel charges (guest room, taxes, and required fees only).

40.5.9.4.1 Use of TIGTA's CBA. An e-mail request to authorize the use of TIGTA's CBA must be sent to the Assistant Director, Support Services. The CBA is limited to authorized common carrier transportation and/or hotel (guest room, taxes, and required fees) expenses.

Requests must include:

- Traveler's name;
- Purpose of the trip;
- Destination and travel dates; and,
- Estimate for authorized expenses.

When requesting to use the CBA for invitational travelers, a completed the TIGTA Form 1321 must be included for certain types of travel, and is always required for non-TIGTA employees prior to travel (see Section 40.5.5.2.2). The TIGTA Form 1321 template is located in **Word templates under the Mission Support Forms**.

40.5.9.5 Applying for a Government Individually-Billed Travel Charge Card (IBT). The new employee/traveler will electronically route an Adobe Acrobat-based (PDF) approval form to their supervisor. This form can be located in the Travel Section on the TIGTA Intranet. The supervisor will receive a copy of the form attached to an e-mail notification with the subject: "Form Returned: TIGTA Travel Charge Card Request." Upon supervisor approval, the form will be automatically routed to the TIGTA Travel Contact (OMS Travel Services), whom will input 4th level hierarchy and route the completed form to ARC Travel Services at BFS for processing.

NOTE: Applicants must provide proof of successfully completing the mandatory travel cardholder training before Citibank issues an IBT (see Section 40.5.9.6).

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40.5.9.5.1 Mandatory Credit Worthiness Assessment. The OMB Circular A-123, Appendix B, Chapter 6, requires agencies to assess a new travel charge card applicant's credit worthiness before issuing an individually-billed travel card. Current cardholders are not subject to this requirement. Citibank will perform credit checks on behalf of TIGTA. To protect the applicant's privacy, Citibank will retain the actual credit score and will not release it to TIGTA. Applicants must meet a minimal credit score (determined by OMB) to obtain an unrestricted travel card. Restricted cards will be issued to cardholders who:

- Do not meet the required credit threshold of at least 660;
- Have not established a credit history; or
- Refuse a credit check (**NOTE:** TIGTA vacancy announcements inform potential employees that they must be willing to agree to a credit check as a condition of employment if a travel card is required).

40.5.9.5.2 Re-Evaluation of Credit Worthiness for Restricted Cardholders. The OMB Circular A-123, Appendix B, Chapter 6, requires agencies to re-assess restricted cardholders before they are reissued a travel charge card. The Circular also states that the re-evaluation of a restricted cardholder's credit worthiness may be conducted at the agency's discretion.

The TIGTA A/OPC will re-assess a cardholder's credit card limit after at least one year of card usage. The goal is to permanently remove the restricted credit limit of travel charge cardholders who were assessed by the bank to have a credit score of less than 660 at the time they were issued a travel charge card. The internal re-assessment performed by TIGTA will not affect the cardholder's credit rating with the credit reporting bureaus.

These criteria will be considered when evaluating each restricted cardholder's card usage:

- **Frequency of Use**. If a restricted cardholder is an infrequent traveler, there will be little history to evaluate. For cardholder use, TIGTA defines a frequent traveler as one who travels at least three times a year. *The infrequent cardholder's credit limit will remain at the restricted level for continued risk management.* Restricted cardholders should contact the TIGTA A/OPC to request a temporary increase to their credit limit prior to each trip when necessary.
- **Delinquency**. When more than two delinquencies within a fiscal year occur, a cardholder's account should remain restricted and re-evaluated the following fiscal year.
- **History of Use**. The number of delinquencies, misuse, abuse, travel-related disciplinary actions, payment history, *etc.*, will be evaluated.

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NOTE: *The bank will permanently remove account privileges from any cardholder (restricted or unrestricted credit limit) who submits two NTFs. The bank will not make an exception to this rule, even at the request of the agency.*

If it is decided that a restricted cardholder's account may be unrestricted, the TIGTA A/OPC will request that the bank remove the designation from the account. The bank will update the cardholder's profile. The bank will notate that the account was reviewed by the agency. The TIGTA A/OPC will send a courtesy copy to BFS/ARC Travel Services when submitting the e-mail request to the bank. The cardholder and his/her first-line and second-line managers will be informed after the account has been reviewed for re-assessment of credit worthiness and if the restricted credit limit will be removed.

40.5.9.6 Mandatory Travel Charge Card Training. The OMB Circular A-123, Appendix B, requires that all travel cardholders, account managers (including Approving Officials (AOs) and A/OPCs), and other accountable/billing officials complete travel cardholder training.

New card applicants are required to complete the Statement of Cardholder Responsibility before being issued an individually-billed travel charge card. New approving officials are required to complete the same training, even if they are not issued a travel charge card by the bank. BFS/ARC Travel Services maintains copies of all cardholder and approving official training certificates. New cardholders are required to e-mail a copy of their Statement of Cardholder Responsibility to the OMS Support Services travel mailbox at *TIGTA OMS Travel Card Notification.

Newly assigned TIGTA A/OPCs must complete the Statement of Cardholder Responsibility, in addition to the GSA SmartPay Travel Training for Program Coordinators (A/OPC) training, on the GSA website. Certificates will be e-mailed to BFS/ARC Travel Services upon completion of the training. Training must be completed and certification presented to ARC Travel Services as soon as A/OPC responsibilities are assigned to a participant.

40.5.9.6.1 Triennial Travel Charge Card Refresher Training. The OMB Circular A-123, Appendix B, requires all travel card program participants to demonstrate successful completion of refresher training. TIGTA requires current cardholders and approving officials to read and sign the Statement of Cardholder Responsibility, as refresher training every three years. Even if an approving official is not a travel charge cardholder, this individual is required to take the same training as cardholders. BFS/ARC Travel Services will notify employees when to complete refresher training.

If training certificates are not received by the deadline provided in the notification, these actions will be taken:

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- An account's **credit limit may be reduced to \$20.00** when a cardholder does not complete refresher training and provide proof of completing training after receiving three e-mail requests (40 days past due date) from the BFS/ARC Travel. The credit limit will be restored after training has been completed and the certificate is forwarded to BFS travel.
- An account will be closed after another six months if BFS does not receive refresher training. The cardholder will have to reapply to a card.
- The OMB Circular A-123, Appendix B, requires all program participants to complete cardholder training and demonstrate proof of completing training, which includes approving officials who have not been issued their own Government IBT. If an approving official does not timely submit a valid training certificate, his/her manager will be contacted regarding the certification. Individuals may have their approving privileges revoked until they show proof of completing the training.

If a cardholder allows his/her travel charge card to close and in the future needs a new card, he/she must complete all necessary requirements as specified in Sections 40.5.9.4 and 40.5.9.5, including all sub-sections.

40.5.9.7 Individual Responsibility with the Travel Charge Card. The employee is responsible for following the procedures related to the Travel Charge Card Program and adhering to TIGTA's policies and procedures regarding the use of the travel charge card. Employees must follow current procedures for authorization and reimbursement for travel. In addition, employees are to:

- Use their travel card for their official travel expenses only. The card may not be used to pay for other individuals, including making reservations for TIGTA coworkers and invitational travelers. The card is NOT to be used for personal purchases, or in lieu of a Government small purchase card or fleet card. Any other use of the travel card is considered unauthorized and may result in disciplinary action. See Section 40.5.9.10. TIGTA randomly reviews transactions posted to each travel card each month. Suspicious or questionable transactions are referred to the appropriate manager to investigate and initiate appropriate disciplinary action as needed. Possession of the card does not exempt the employee from using Government contract carriers or Travel Management Centers (BCD Travel services Treasury agencies) when required. Use of the card does not relieve the employee of the responsibility to employ prudent travel practices and to observe rules and regulations governing travel as set forth in the FTR and Treasury regulations.
- Pay monthly travel card bill in full prior to the billing due date; the due date is clearly printed on your Citibank bill. **Timely payment is required even if reimbursement has not been received from the Government.**
- Comply with TIGTA's internal procedures, terms, and conditions of the Cardholder Agreement, and be familiar with the Travel Cardholder Guide

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provided by Citibank.

- Use TIGTA's Travel Management Service (TMS) (BCD or ConcurGov). Also referred to as the Travel Management Center (TMC).
- Track expenses while on travel to ensure accurate information is filed with the travel claim. Electronic copies of receipts must be filed in ConcurGov for all lodging, common carrier transportation, rental vehicle expenses, and for any expense over \$75. **Vouchers absent of these receipts may be flagged in the monthly random voucher audits performed by BFS/ARC Travel Services.**
- **File travel claim within five working days after completing trip;** file travel claim every 30 days if on continuous travel.
- Sign your voucher in ConcurGov. NOTE: The ConcurGov system does not send notifications to users to sign their vouchers. Additionally, if a voucher is modified (e.g., approving official changes) the traveler must re-sign the voucher for processing. ConcurGov users who act as document preparers must inform the traveler to re-sign his/her voucher before it is processed by the approving official.
- **The approving official must approve/return vouchers within seven business days after receipt of travel claim.** The BFS/ARC has 30 days after approval to pay the voucher; however, BFS/ARC's internal payment goal is to pay the voucher within three to five days from approval. If you experience issues with receiving payment from BFS/ARC, please contact the Assistant Director, Support Services. If employees are not reimbursed within 30 calendar days after submitting a proper voucher to their designated approving office, the employee will receive a late payment fee in addition to the amount due, as long as the fee is \$1 or greater pursuant to the Prompt Payment Act or a flat fee of not less than the prompt payment amount. In addition, employees shall be paid an amount equivalent to any late payment charge that the card contractor would have been able to charge had the employee not paid the bill. Payments for delays in reimbursement will be charged to the Internal Org. Code used on the voucher.
- **Reconcile your statements each month** and notify Citibank when unauthorized, questionable, or erroneous charges appear on your monthly credit card statement.
- Manage your account in [CitiManager](#). Ensure that your e-mail address is current so that you can receive notifications about account activities, as paper statements are suppressed. Safeguard your card and account number. The 18 U.S.C. § 701 prohibits merchants from photocopying your Federal Government ID and Government travel charge card. However, merchants may record information embossed on the credentials.
- Protect and secure travel charge card at all times in the protective sleeve.

TIGTA is responsible for the following procedures related to the Travel Charge Card Program:

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- Establish internal procedures for the operation of the Travel Charge Card Program in accordance with the FTR and GSA SmartPay Contract and ensure that TIGTA policy is concise and clearly understood by employees.
 - Establish internal procedures to promote use of the travel charge card and monitor fraud, waste, and abuse, including reviewing and acting upon the activity, suspension, and cancellation reports supplied by the contractor.
 - Ensure employees receive information on: (1) how the program operates; (2) the proper use of the cards; (3) the responsibilities for safeguarding the travel charge card; and (4) paying the travel charge card bills.
 - Ensure Coordinators are trained and aware of their program responsibilities.
 - Upon request, assist in collecting undisputed delinquent amounts owed on employees individually billed accounts in accordance with the FTR and the GSA SmartPay Contract. **TIGTA may deduct 15% of employees' disposable pay (or more if agreed to in writing by the employee) for reimbursed undisputed delinquent amounts. Treasury assumes no liability for charges incurred on individually billed accounts.**
 - When an employee holding a travel charge card (IBT) terminates employment, he/she will either turn over the IBT to the manager, or surrender the IBT to the manager's designee for destruction. It is suggested that the IBT be shredded or cut up. As part of the check-out process, BFS/ARC will be informed to promptly close the account with the contractor (Citibank) and E-Gov travel system. Remind the employee that he or she is still responsible for outstanding charges and must pay directly in full by billing due date.

40.5.9.8 Monthly Contractor Billings and Payment. **Citibank will no longer mail paper statements to TIGTA travel cardholders. To access account activity and receive system e-mail notifications, cardholders are required to self-register their travel charge card on the [CitiManager](#) website.** Cardholders are reminded that, as with personal credit card accounts, it is their personal responsibility to keep their accounts reconciled and current. **Cardholders should reconcile their monthly statements** and contact Citibank at 1-800-790-7206 if they need assistance or have questions concerning any charges. The BFS/ARC Travel Services will assist cardholders with reviewing their statements for ConcurGov errors (such as, TMC and TAV fees) or accounting system errors. The BFS/ARC Travel Services and TIGTA travel staffs will not reconcile cardholder accounts.

Citibank will not assess interest or late charges. Payment in full for the amount billed is due and payable by the employee directly to Citibank. Employees may not make extended or partial payments. If an employee disputes a charge, the employee can deduct the charge from the amount due, but must pay the remaining balance in full.

If a disputed charge appears on the statement, it is the employee's responsibility to contact Citibank to resolve the dispute immediately. Citibank will need the following information: employee's name and account number; reference number of the disputed charge (listed on the statement); establishment where the charge was incurred; amount

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of charge; and statement of the problem concerning disputed charge(s). See Section 40.5.38.

40.5.9.8.1 Mandatory Split Disbursement. The OMB Circular A-123 requires the use of split disbursement for Government travelers. All vouchers processed will be paid using the split disbursement functionality.

The BFS Travel Services will implement the split disbursement feature for all travelers. Travelers who do not have a Government travel card will receive the full reimbursement. The traveler remains responsible for timely payment of all charges to the travel card and is responsible for verifying that payments have been properly credited to their account.

Expenses to the travel card will be reimbursed as follows using split disbursement: TMC and TAV fees, airfare, lodging, and rental car reservations made in ConcurGov will be paid to the credit card.

The traveler may pay the following expenses directly to the credit card if he/she wishes:

- Non-mileage expenses.
- Any additional amount the traveler wishes to apply to the credit card.

40.5.9.8.2 Surcharges Imposed on the Government Travel Charge Card. Merchants in the United States and its territories will be permitted to impose a surcharge when a Federal Government charge card is used (this includes individually-billed charge cards and the TIGTA CBA). The surcharge will be applied before taxes. NOTE: Merchants may not impose surcharges on debit cards, prepaid cards, or cash purchases. Limits for allowable surcharge amounts vary by card brand (e.g., MasterCard and Visa) and merchant discount rate. Cardholders may choose to consider another merchant that offers the same or similar item(s) to avoid paying a surcharge.

Not all merchants will impose a surcharge. As of January 16, 2013, the following States are prohibited by law from imposing surcharges: California, Colorado, Connecticut, Florida, Kansas, Maine, Massachusetts, New York, Oklahoma, Texas, and Utah. Unless those laws are changed, merchants in these States are barred from imposing credit card surcharges. If a merchant imposes a surcharge in one of these States, cardholders should dispute the surcharge amount(s) with Citibank directly. Cardholders who receive a surcharge or a lodging check out fee in any of the above mentioned States should report the merchant to the applicable State Attorney General's office.

A merchant that decides to impose surcharges must post a notice of the surcharge at the point of entry into the place of business, at the point of sale, and on the receipt given to consumers. The notice of the surcharge must be printed on the receipt. The receipt must also itemize the dollar amount of the surcharge.

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Surcharges are reimbursable to TIGTA cardholders as a miscellaneous expense. Cardholders should select Non-Mileage Expense/Special Comment Required from the Expense Type drop down box in ConcurGov. For additional information about this new surcharge, see the [GSA SmartPay Surcharge page](#).

40.5.9.8.3 Taxing the Government Individually-Billed Travel Charge Card. All purchases made with the CBA are considered exempt to State taxes because the Government pays contracted banks directly. However, all purchases made with a Federal Government IBT are subject to State taxes because individuals are personally responsible for paying contracted banks directly. Some States will recognize tax exemption for purchases with the Federal Government IBT. Since States collect taxes on purchases through merchants, it is the merchant's responsibility to process exemptions in accordance with State laws and regulations.

Types of tax exemptions and requirements vary among States. Some may exempt State taxes, but may impose local taxes. Some States may require cardholders to present a State tax exemption form, Government ID, and proof of official travel on behalf of the Federal Government. NOTE: Merchants may not photocopy the Government IBT and TIGTA ID. Visit the [GSA Smart Tax website](#) to determine which States exempt the Government IBT from taxes and the specific requirements and forms. If the State exempts Government IBT taxes, determine if a specific tax exemption form is needed and present it to the merchant. It is recommended travelers contact the hotel prior to a trip to verify whether taxes will be exempt for the Government IBT (document the information hotel representatives provide). Individual hotels have the discretion to decide whether or not to exempt Government IBTs. However, if the hotel is in a State that recognizes Government IBT tax exemption status and refuses, recommend hotel representatives visit the [GSA Smart Tax website](#) or contact that State's taxation authority to confirm the State's participation in, and requirements for, Government IBT tax exemption. Typically, if the traveler has shown due diligence by contacting the hotel and alerting the hotel to the State's participation when applicable, yet the hotel still refuses to acknowledge the exemption, the tax will be an allowable expense.

40.5.9.8.4 Lost or Stolen Travel Cards. Employees should report lost or stolen Citibank cards immediately to Citibank at 1-800-790-7206, his or her manager, and to BFS/ARC Travel Services at travel@fiscal.treasury.gov.

Employees are not liable for any fraudulent charges for lost or stolen cards, *provided they notify Citibank promptly*. Employees should review any charges considered fraudulent and complete an Affidavit of Forgery stating they did not make the charges. Employees are responsible for all charges if they refuse to sign the affidavit. Citibank will arrange to have a replacement card issued to the employee.

40.5.9.9 Financial Obligations and Liability for the Charge Card. Employees are liable for all billed charges, except fraudulent charges on lost or stolen charge cards they report promptly. Government employees must pay their financial obligations in a proper

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and timely manner. See 5 C.F.R. § 2635.809. The Government will assume no liability for charges incurred on employee charge cards, nor will the Government be liable for lost or stolen charge cards issued to employees.

40.5.9.9.1 Salary Offset for Collecting Travel Card Debt. **If Citibank requests TIGTA collect outstanding debt, TIGTA's Human Capital and Personnel Security (HCPS) Office will work with BFS Human Resources to assist with wage garnishment or salary offset of delinquent cardholders' accounts pursuant to Federal debt collection laws and Claims Collection Standards (see Chapter (700)-100.6).** TIGTA HCPS will request that Citibank submit a court order. Upon receipt of the court order, HCPS will send it to BFS Human Resources for review and action.

40.5.9.10 Charge Card Delinquency Disciplinary Actions. The actions described in Exhibit (600)-40.7 should be taken by the appropriate management official in consultation with the TIGTA Assistant Director, Support Services. Actions may vary based on mitigating factors or prior discipline. Please also note that the actions are related to delinquencies and card suspensions/cancellations only. In addition to the actions listed in Exhibit (600)-40.7, TIGTA may reduce the credit limit to \$2 for those accounts that have had more than four delinquencies within a continuous 12 month period. If a delinquent cardholder must perform emergency travel, TIGTA may temporarily increase the credit limit on a case-by-case basis and then return the limit to \$2 immediately after travel. *Misuse of the card for personal or unauthorized purchases is a separate offense and should be discussed by the manager with the Office of Chief Counsel.*

40.5.9.10.1 Misuse. Using the Government IBT for other than authorized, official Government purposes is misuse. Misuse may include personal or non-travel related purchases; using the IBT for lodging or restaurants at your duty station; using the card for another person's travel expenses; using the IBT while not in official travel status; and unintentional use of the IBT.

Examples of misuse include, but are not limited to:

- Charging expenses for personal, family, or household purposes not incident with official travel;
- Obtaining cash withdrawals from an ATM or bank not related to official travel, which also includes any withdrawal of a credit balance;
- Using the travel card for local travel expenses (except as outlined in 40.5.35.3); or
- Refueling a Government furnished vehicle. The assigned fleet card must be used instead.

Misuse of the Government IBT is subject to disciplinary actions. Cardholders must be careful to secure their IBT at all times and not confuse it with a personal credit card. Secure your card at all times in the credit card sleeve that was provided to all TIGTA

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credit cardholders. Immediately report the unintentional use of your IBT to your manager and the TIGTA A/OPC.

40.5.9.10.2 Temporary Closure of the Travel Card for Detailed Employees. In order to maintain financial controls of travel card usage, TIGTA will close an employee's travel charge card account while he or she is temporarily detailed for a specified period to another agency. TIGTA-issued travel charge cards may be used for TIGTA TDY travel expenses only. Employees should discuss how travel expenses will be addressed internally with the agency to which they are assigned. Reinstatement of the employee's travel card account may occur after the detail ends and after resuming his/her TIGTA duties. Managers should inform the Assistant Director, Support Services by sending an e-mail to the ***TIGTA OMS Travel Services** mailbox as soon as possible once the detail start and end dates are known.

40.5.9.11 Cancellation and Information Changes. When an employee resigns, retires, or transfers to another Government agency, the employee's travel card must be cancelled or closed. The employee's manager must follow the steps contained in (600)-70.3, Employee Exit Clearance Procedures, to ensure the card is timely cancelled.

To ensure uninterrupted service, employees changing their personal information (such as, name, home address, phone number, or e-mail address), banking institution, or billing address should notify Citibank immediately.

40.5.9.12 Destruction of Cancelled Government Travel Charge Card. The manager should retrieve the cancelled card from the employee before he/she exits TIGTA. The manager will shred or cut it up and discard the card. If the manager and employee do not work in the same location, the manager should direct the employee to surrender the card to a designated person in the employee's office to destroy the card. This eliminates the need for the employee to mail the cancelled credit card, and will be more cost-effective to the Government.

40.5.10 Obtaining Transportation and Other Travel Services.

All TIGTA travelers are required to have written or electronic authorization prior to incurring any travel expense unless impracticable or impossible to obtain prior to travel (see Section 40.5.5.1). TIGTA will pay only those expenses essential to the transaction of official business, including:

- Transportation expenses;
- Per diem expenses;
- Miscellaneous expenses; and
- Travel expenses of an employee with special needs.

Travelers must exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business. Travelers are responsible for expenses over the reimbursement limits and TIGTA will not pay for excess costs

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resulting from circuitous routes, delays, luxury accommodations, or services unnecessary or unjustified in the performance of official business.

40.5.10.1 Mandatory Use of the E-Gov Travel Service (eTS)

The Federal Travel Regulation (FTR) and Fiscal Service policy require that [all transportation reservations be made using the agency-selected E-Gov Travel Service \(eTS\)](#). The eTS selected by Treasury and the Fiscal Service is ConcurGov.

All reservations must be made using ConcurGov and the agency-designated travel management center (TMC), which is BCD Travel. BCD's contact number is: 844-278-5521.

Routine reservations should be made using the self-booking method in ConcurGov. If a traveler has complex reservations or needs assistance from the TMC reservations agent, place a comment in the travel authorization, or call the TMC directly. Itinerary changes or cancellations must be coordinated with the TMC.

Travelers are responsible for any additional costs resulting from the failure to use ConcurGov or the agency TMC, including service fees, cancellation penalties or other additional costs. In addition, the agency may take appropriate disciplinary action (from the FTR). ***Reservations using commercial means (Orbitz, Travelocity, airline websites, other travel agents, etc.) are not permitted for official travel.***

40.5.10.1.1 Non-Air Travel.

FedRooms Rate Lodging Program: The FTR § 301-50.8 requires Federal travelers to give first consideration to lodging properties that have been certified by the U.S. General Services Administration (GSA) as participants of the FedRooms program. These facilities are listed in ConcurGov and provide certain guaranteed benefits to Federal travelers, such as late check-out, cancellation without charge until 4:00 p.m. of date of arrival, *etc.* More information on this program and lodging reservations for facilities certified under FedRooms can be found at <https://apps.usfa.fema.gov/hotel/>.

Travelers will find FedRooms properties under the *Government Preferred* Lodging tab in ConcurGov. If lodging cannot be found in a FedRooms property for one of the following reasons, travelers can search for additional lodging options under the *Other Lodging* tab in ConcurGov.

- (i) A FedRooms facility is not available at the location the traveler needs (*e.g.*, there are no FedRooms facilities within a reasonable proximity of the traveler's temporary duty station, or there are no vacancies at the FedRooms facilities at that location). The TMC (ConcurGov or BCD) must provide a list of alternative facilities that meet the fire safety requirements of the Act. **NOTE:** A list of

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alternative facilities that meet the fire safety requirements of the Hotel and Motel Fire Safety Act of 1990 is available at

<http://www.usfa.dhs.gov/applications/hotel/#searchlist>.

(ii) The traveler's agency has other contractual arrangements with commercial lodging facilities that meet the Federal Emergency Management Agency's fire safety requirements at a lower cost than FedRooms properties.

(iii) The traveler's agency determines on an individual case-by-case basis that it is not practical to use FedRooms facilities to meet mission requirements.

(iv) The traveler is attending a conference with pre-arranged lodging accommodations and is required to book lodging directly with the lodging facility.

(v) Travel is OCONUS.

If lodging facility cannot be found under *Other Lodging*, travelers should contact the TMC for assistance. There are a few instances where travelers may not be able to use ConcurGov and the TMC may not be able to assist. For the instances listed below, travelers should call the hotel directly to make reservations.

(1) When a traveler is attending a conference where the conference sponsor has negotiated with one or more lodging facilities to set aside a specific number of rooms for conference attendees. To ensure that one of the rooms set aside room is available to the traveler, he/she is required to book lodging directly with the lodging facility;

(2) When travel is to a remote location and it is not possible to book lodging accommodations through the TMS or eTS (ConcurGov or BCD); or

(3) When such travel arrangements are so complex and circumstance will not allow the traveler to book travel through an online self-service booking tool.

NOTE: If the traveler must contact the hotel directly, enter a comment to the approving official noting the reason for not using ConcurGov/TMC.

Vehicle Rental Reservations: Travelers should attempt to locate vehicle rentals through ConcurGov and verify that the company participates in the U.S. Government Car Rental Agreement. If an appropriate rental vehicle cannot be found through ConcurGov, the traveler may contact rental agencies directly to book reservations without using BCD. However, travelers must ensure the vehicle rental agency participates in the U.S. Government Car Rental Agreement (See Section 40.5.12).

Purchase of Rail Tickets: Travelers may purchase rail tickets directly from the rail company.

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Travel that occurs within 24 hours:

- Air Travel within 24 hours – travelers should contact BCD directly without going through ConcurGov to arrange air travel within 24 hours.
- Lodging within 24 hours – travelers should contact hotels directly without going through BCD to arrange lodging reservations within 24 hours.
- NOTE: Within 24 hours includes making Sunday or Monday travel arrangements on Friday.

A non-refundable fee will be charged to each transportation reservation booked through the travel agency. Once a reservation is booked and a change is needed after a ticket or invoice is issued, or there are other elements added, **an additional transaction fee will be charged**. These fees will be added to the cost of transportation when filing the reimbursement voucher.

Common carrier transportation generally results in the most efficient use of energy resources and is the least costly and quickest performance of travel. Travelers may use other methods of transportation only when travel by common carrier would seriously interfere with the performance of official business or impose an undue hardship on the traveler, or when the total cost by common carrier would exceed the cost by some other method of transportation. Travelers may not choose another method of transportation simply on the basis of personal preference or because of minor inconvenience resulting from common carrier scheduling. If an employee does not travel by the required method of transportation, he/she will be responsible for any additional expenses incurred.

Employees should travel by a usually-traveled route. Employees may travel by another route if there is an official need. Travelers who travel by an indirect route or interrupt travel by a direct route for personal reasons will personally bear any additional expense. Travelers must also charge any excess travel time resulting from such indirect or interrupted travel for their convenience to leave.

40.5.10.2 Air Travel Accommodations. Travelers should make a conscientious effort to get air accommodations at minimum cost. Travelers should make arrangements well in advance of the travel, unless prevented by circumstances beyond their control.

40.5.10.2.1 Use of Non-Contract or Cost Saving Airfares. GSA requires Federal travelers on official business to use City Pair Contract Carriers unless a specific exception applies. This required use is the incentive necessary to obtain airline participation in the City Pair program and allows the airlines the business volume necessary to offer discounted rates. It is a violation of GSA's contract with the City Pair Contract Carrier not to use a City Pair Contract Carrier because of personal preference, frequent flyer clubs, *etc.*

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Section 301-10.107 of the FTR outlines specific conditions that must exist before a non-contract air carrier is used. Contract air carriers must always be used, unless one or more of the following conditions exists:

- Space on a scheduled contract flight is not available in time to accomplish the purpose of travel, or use of contract service would require unnecessary overnight lodging costs which would increase the total cost of the trip;
- The contractor's flight schedule is inconsistent with explicit policies of TIGTA with regard to scheduling travel during normal working hours;
- A non-contract carrier (such as, supersaver, budget airline, etc.) offers a lower fare available to the general public, the use of which will result in a lower total trip cost to the Government, to include the combined costs of transportation, lodging, meals, and related expenses. This exception does not apply if the contract carrier offers a comparable fare and has seats available at that fare, or if the lower fare offered by a non-contract carrier is restricted to Government and military travelers on official business and may only be purchased with an individually billed account, or TIGTA's centrally billed account;
- Rail service is available and such service is cost effective and consistent with mission requirements; or
- Smoking is permitted on the contract flight and the non-smoking section of the aircraft for the contract flight is not acceptable.

The FTR further states under Section 301-10.108 that before purchasing a non-contract fare, the traveler must meet one of the requirements for exceptions listed above in Section 301-10.107, and if the non-contract fare is non-refundable, restricted or has specific eligibility requirements, the traveler must know or reasonably anticipate, based on his/her planned trip, that he/she will use the ticket.

40.5.10.2.2 Reserving Non-Contract Fares. Managers must approve a traveler's use of a non-contract carrier, in accordance with the FTR conditions listed in 40.5.10.2 above. Travelers purchasing non-contract fares will create an authorization in ConcurGov, as with any other reservation. The ConcurGov system will provide a list of contract fares, capacity-controlled contract fares, and a partial list of non-contract fares; if one of these fares does not meet the traveler's needs, travelers may request a specific non-contract fare by sending a request in the *Comments to Travel Agent* box to the TMC (BCD) who will process the request. This request will result in a touched transaction fee. **Travelers are required to select the applicable justification in ConcurGov when selecting a non-contract fare.**

Non-contract fares will be charged immediately to the traveler's travel charge card. The traveler should refer to Section 40.5.8 if he/she wishes to request a travel advance to cover the cost of the non-contract fare.

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40.5.10.2.3 Voucher Documentation. When a contract carrier is not used, travelers must document the reason(s) for using a non-contract carrier when the travel voucher is filed. The traveler will be prompted to select the appropriate justification in ConcurGov. The reason also must relate to the conditions stated in FTR § 301-10.107. All applicable documentation (receipts, the TIGTA Form 1321, *etc.*) must be scanned or faxed into ConcurGov.

40.5.10.3 Denied Boarding Compensation. Air carriers have agreed to pay liquidated damages when travelers with reservations are denied boarding due to overbooking or over sales of the flight. To qualify, travelers must have followed the carrier's requirements for ticketing, check-in, reconfirmation, *etc.* Compensation is paid by check made payable to *TIGTA*. See FTR § 301-10.116. Travelers must collect this payment at the time and place where the carrier denied boarding. Provide the carrier with a receipt for the check and keep a copy of the receipt. Submit with the check, the receipt, and a memo to the Director, Finance and Procurement Services. The memo should indicate that the funds were received from the air carrier as liquidated damages when the employee was denied boarding due to overbooking or over sales of the flight. The Director, Finance and Procurement Services will forward the check along with appropriate documentation instructing BFS to deposit the funds into the miscellaneous receipts fund (TGT1099GRXXX04).

40.5.10.4 Voluntarily Vacating Reserved Airline Seats. Employees who voluntarily vacate their reserved airline seats may keep the payment only if the traveler meets the following conditions:

- If voluntarily vacating the seat will not interfere with the employee performing his/her official duties; and
- If additional travel expenses, incurred as a result of vacating the seat, are borne by the employee and are not reimbursed; but
- If volunteering delays the employee's travel during duty hours, TIGTA will charge you with annual leave for the additional hours.

40.5.10.5 Rail Travel. An extra-fare train service operates at an increased fare due to the extra performance of the train (*e.g.*, faster speed, fewer stops). The lowest class accommodation for the Amtrak Acela Express is business-class. The GSA has deemed the Acela Express to be advantageous to the Government. Therefore, agencies are not required to report the use of this method of business-class accommodations. (Note: the extra-train service line called the Metroliner was discontinued by Amtrak in 2006. The Metroliner was replaced by the Acela Express. The FTR has not been changed to remove its reference to the Metroliner.) Travelers do not require pre-approval to use the lowest class accommodations on the Acela Express service line. Approving officials may authorize the use of coach accommodations on extra-fare trains, as well as the use of the lowest accommodations on the Acela Express. However, first-class train accommodations require pre-authorization from the appropriate approving official. (See Section 40.5.6.)

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40.5.10.5.1 Amtrak Procedures. Travelers must follow the procedures specified below:

- Make reservations in advance.
- Pick up tickets before boarding the train. The AMTRAK requires Government identification when travelers purchase tickets directly from AMTRAK.
- Certify on the back of the ticket that "Travel is for official Government business."
- When making bulk purchases, the fare on the ticket will remain in effect for one year from the date of purchase. However, travelers will have to pay the difference if the fare of a future trip exceeds the ticket's value.

40.5.10.6 Canceling Reservations. **Travelers must cancel all reservations as soon as they know that they are not going to use the reserved space. Also, the traveler must cancel the authorization that was created in ConcurGov, if ConcurGov was used to purchase the ticket.** Travelers bear the full responsibility of canceling reservations. Travelers will bear any cost assessed as a penalty or charge by a carrier for failure to cancel a reservation, when approving officials determine that travelers could have canceled and avoided the charge.

40.5.10.7 Unused Tickets. Travelers should return fully or partially unused tickets for common carrier transportation to the source of purchase and get a refund credit. Travelers should keep the credit receipt until the Government Contractor-Issued charge card issues the appropriate credit on a later statement. Travelers shall not submit unused tickets bought with a Government credit card with the travel voucher. Do not include the cost of any unused tickets on the voucher for reimbursement. **Travelers should inform the Assistant Director, Support Services when a refund credit has been requested for unused tickets.**

The AMTRAK will charge a 10% refund service charge (*i.e.*, cancellation charge) on all returned, unused tickets, up to a maximum of \$100 per single reservation. Reservations must be cancelled as soon as the traveler knows his/her travel plans have changed. The traveler will bear any costs assessed as a penalty or charge by a carrier if the approving official determines that the traveler could have cancelled and avoided the charge.

40.5.10.8 Lost or Stolen Tickets. When reporting lost or stolen tickets, travelers should follow the procedures for reporting unused tickets. In addition, travelers should work with the Assistant Director, Support Services to file a Lost Ticket Application. Do not submit the Lost Ticket Application with the travel voucher, or include it on the voucher for reimbursement.

40.5.10.9 Combining Personal and Official Travel. Employees may combine personal and official travel under certain conditions. For ease of administration, TIGTA has adopted BFS's guidelines for combining personal and official travel. Travelers should

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contact the BFS/ARC Travel Services for assistance. **Reimbursement is limited to the cost of travel by a direct route or on an uninterrupted basis. The traveler is responsible for any additional costs.**

40.5.10.9.1 Procedures for Using the Same Mode of Transportation. If a traveler is combining personal travel with official travel containing airfare and there is no change in the mode of transportation (airfare for both personal and official travel is used), follow BFS/ARC Travel Services guidance, “How to Process Personal and Official Travel Using TMC.” These guidelines simplify the process by creating only one authorization. The BFS/ARC Travel Services also has guidelines to address when travelers decide not to use the TMS called, “How to Process Personal and Official Travel Without Using TMC.”

40.5.10.9.2 Procedures for Cost Comparison When Using Different Transportation Modes. When travelers choose to use a mode of transportation that is different from the authorized official travel mode, a cost comparison must be created using the ARC Travel Services’ Travel Cost Comparison Worksheet. Travelers will create an authorization showing the actual mode of travel (for example, POV versus air), and then prepare the Travel Cost Comparison Worksheet showing the official travel (air, ground transportation, etc.). Travelers must find a contract fare in ConcurGov and make a screen print of the flight information and attach both the Worksheet and the flight screen print to the authorization in the Receipts section. The approving official will review the cost comparison. **NOTE:** The traveler will be reimbursed for the lesser of the cost comparison or the actual voucher amount once travel has been completed. Travelers should contact ARC Travel Services for assistance.

40.5.10.9.3 Personal and Official Travel Combined with Different Modes of Transportation. If a traveler chooses to change his/her mode of transportation when combining personal and official travel (e.g., air on official travel and POV on personal travel), the traveler will need to combine the two procedures listed in Section 40.5.10.9.2. Travelers should contact the BFS/ARC for assistance.

40.5.10.10 Travel of an Employee with Disabilities or Special Needs. The FTR allows Federal agencies to provide reasonable accommodations to employees with special physical needs by paying for additional travel expenses incurred. The FTR requires that a disability or special need be clearly discernible or substantiated in writing by a competent medical authority. An employee's manager may determine that the employee has a disability or special need by observing that a special physical need is obvious. If the disability is not clearly discernible, the employee must provide his/her manager with written substantiation of the disability or special need by a competent medical authority.

The Rehabilitation Act of 1973, as amended (29 U.S.C. 701-797b), defines an individual with a disability as:

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- Having a physical or mental impairment that substantially limits one or more major life activities; or
- Having a record of such impairment, or being regarded as having such impairment.

The FTR defines a special need as physical characteristics of a traveler not necessarily defined under disability. Such physical characteristics could include, but are not limited to, the weight or height of the traveler.

The employee's approving official may authorize payment for expenses deemed necessary to accommodate the employee's disability or special need, including but not limited to these expenses:

- Transportation and per diem expenses incurred by a family member or other attendant who must travel with the employee to make the trip possible;
- Specialized transportation to, from, and/or at the TDY duty location;
- Services provided by a common carrier to accommodate a special need;
- Costs for handling baggage that are a direct result of a special need;
- Renting and/or transporting a wheelchair;
- Premium-class accommodations (such as first-class and business class) when necessary to accommodate a special need; and
- Services of an attendant, when necessary, to accommodate a disability or special need (attendant may be authorized to travel via premium-class accommodations if employee requires assistance en route).

NOTE: The FTR allows agencies to pay pre-employment, interview travel expenses of an individual with a disability or special need.

40.5.11 Privately-Owned Vehicle (POV) Travel.

Travelers may receive reimbursement for the use of a POV such as an automobile, motorcycle, or airplane based on the distance traveled and a prescribed rate per mile. Travelers are also reimbursed for the actual cost of automobile parking fees; ferry fares; bridge, road, and tunnel costs; and airplane parking, landing, and tie-down fees. See Section 40.5.13, Parking Fees.

40.5.11.1 Benefit to the Government for POV Travel. Managers directing travel shall closely supervise the use of POVs. Managers may approve reimbursement for POVs on a mileage basis only when they determine that the Government will benefit. Managers may not allow reimbursement on a mileage basis when employees use the POV solely for their personal convenience. Managers must make sure that travelers plan their itineraries to minimize reimbursable travel by POV in the area of their post of duty, consistent with the required performance of their duties. Managers do not need to determine advantage to the Government when travelers claim reimbursement on a comparative cost basis.

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40.5.11.2 Two or More Employees Traveling Together in One POV. Only one of two or more employees traveling together on the same trip in the same POV may claim reimbursement for mileage. The employee entitled to reimbursement must name the accompanying employees in the travel voucher. If such employees file travel vouchers, they must report their means of transportation and must name the employee entitled to claim the mileage.

40.5.11.3 Reimbursable Mileage of a POV Near an Employee's Home or Official Duty Station. Employees shall receive reimbursement on a mileage basis for the use of a POV on official business in the immediate vicinity of their residence or official duty station. Any mileage incurred solely for personal reasons is not reimbursable.

Travelers and approving officials should contact travel@fiscal.treasury.gov for assistance in calculating the number of *reimbursable miles* when using a POV for official business near the traveler's home or official duty station.

40.5.12 Rental Vehicles.

Employees may rent a vehicle or other conveyance if it is specifically authorized or approved by their manager as advantageous to the Government whenever the travelers are engaged in official business outside their designated post of duty. Approval by e-mail is considered written authorization. Extra fees for cost of collision damage waiver or theft insurance should be waived and will not be reimbursed unless the employee travels outside CONUS and such insurance is necessary because the rental or leasing agency requirements, foreign statute, or legal procedures could cause extreme difficulty for an employee involved in an accident. Only fellow TIGTA employees on official travel may share a rental vehicle. Fellow TIGTA employees on official travel may be considered authorized drivers and do not need be listed on the rental agreement.

Employees should rent all vehicles for official business travel from a car rental agency that participates in the U.S. Government Car Rental Agreement. Rental should be at the contract rental rate. The use of ConcurGov or BCD is strongly encouraged for making rental car reservations with participating rental agencies. Employees may only use another car rental company through BCD when an appropriate vehicle is not available or a participating company is not in the vicinity. Receipts for rental vehicles are required to be attached in ConcurGov, regardless of amount.

Employees should select a car size that is sufficient for the number of employees on official business. A single traveler should not rent a car larger than midsize. Managers may authorize rental of a van when four or more travelers will be riding together. Four-wheel drive and all-wheel drive vehicles may be approved when necessary due to weather. These authorizations should be noted in the comments section of the authorization/voucher.

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Employees may not rent luxury class automobiles for official Government travel unless acceptable written justification is submitted to the approving official citing medical/handicap problems or verifying no appropriate size vehicle was available. Employees are responsible for getting a statement from the rental car agency stating no appropriate size vehicle was available.

Employees renting cars for use in performing official business are advised to review 41 C.F.R. § 301-10.453 regarding the use of rental cars for official business.

40.5.12.1 Gasoline Expenses for Rental Cars. When the use of a rental car has been approved, the gasoline must be itemized as a separate expense on the travel voucher.

40.5.12.2 Personal Use of a Rental Vehicle. When a vehicle is rented for official travel, only the expenses incurred for official use of the vehicle may be reimbursed. If personal use of the vehicle is made, the cost of that use may not be claimed (see FTR § 301-10.453). Personal use includes (but is not limited to) going to the movies, theatre, sightseeing, buying gifts or souvenirs, and shopping at a mall. Official travel includes the use of the rental vehicle to these destinations:

- Hotel;
- TDY location;
- Airline terminal;
- Local restaurant;
- Local drug store;
- Local grocery store;
- Barber shop;
- Cleaning establishment; and
- Place of worship.

However, if an employee takes a trip away from the TDY station on a weekend or other non-workday or at any other off duty time for personal reasons, this is not considered official use of the rental vehicle, and the **expenses incurred must not be claimed**. The employee must discuss personal use of the vehicle with the rental company, as the necessity for insurance and the rental rates that will be charged may be affected.

If an employee arrives at the TDY station early, or remains at the location after official travel is completed and wishes to use a rental vehicle for personal time, the employee must inform the rental company that a portion of the time for which the vehicle is being rented is for personal travel. (The rental company may charge a different rate for personal use and there may be additional insurance required for personal use of the vehicle.) Employees are strongly advised to discuss insurance coverage with the rental company for the personal use of the vehicle at this time (see Section 40.5.12.4 for more information). **NOTE:** The Government does not reimburse insurance except when vehicles are rented in foreign countries. However, if damage occurs while an employee

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is acting within the scope of his or her duties, the Government may pay the damages.

Personal use of a rental vehicle is not within the scope of an employee's duties and will not be covered if damages are incurred.

40.5.12.2.1 Rental Rates. If a rental company charges a weekly rate that differs from the daily rate times the number of days of official travel and due to personal travel time, the employee qualifies for and is charged the weekly rate, the employee may be reimbursed the amount actually paid to the rental company, up to the cost that would have been incurred for official travel only.

40.5.12.3 Rental Car Liability. Under most circumstances, for travel within CONUS, travelers renting vehicles under the Government contract are covered by insurance provided by the rental company. Government renters using the Government contract will not be responsible for loss or damage to the vehicle except in the circumstances outlined below. While some of these may seem somewhat unusual, the following circumstances come from the Government rental car contract.

- Vehicle was obtained through fraud or misrepresentation or loss is caused intentionally by authorized driver*;
- Vehicle was operated by a driver under the influence of intoxicants or prohibited drugs;
- Vehicle was used for any illegal purpose;
- Vehicle was used to push or tow another vehicle;
- Vehicle was used in carrying passengers for hire;
- Vehicle was operated in live artillery fire exercises or used in training for tactical maneuvers;
- Vehicle was used in a test, race, or contest;
- Vehicle was operated by a person other than an authorized driver*;
- Vehicle was operated across international boundaries unless specifically authorized at the time of rental;
- Theft of the vehicle and the renter cannot produce the vehicle keys, unless the renter can show the keys were stolen through theft or robbery; or
- Vehicle was operated off paved, graded, state or professionally maintained roads or driveways, except when the rental company has agreed to this in writing beforehand.

*Authorized drivers include the renter and the renter's fellow employees while acting within the scope of their employment duties. These additional drivers need not be listed on the rental agreement. NOTE: The Government contract places limits on the covered liability, including \$100,000 per person per accident for personal injury/wrongful death, \$300,000 for all persons in each accident, and \$25,000 per accident for property damage.

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The renter should note in the ConcurGov comment box to the approving official the names of fellow TIGTA employees who were on official duty and shared the vehicle. Fellow employees who shared the vehicle should claim "Passenger – No Claim" under Non-Mileage Expenses in ConcurGov. If a fellow TIGTA employee uses his/her Government travel card to purchase fuel for the rental vehicle, he or she should claim the expense by selecting "Special Comment Required" under Non-Mileage Expenses in ConcurGov. Furthermore, the fellow TIGTA employee should note the renter's name in the comment box to the approving official. The comment provides an explanation for auditing purposes that the employee who did not rent the vehicle incurred a fuel expense(s).

All incidents that involve damage to a rental vehicle, regardless of how it occurs, must be reported on the Property Incident Reporting Site as outlined in TIGTA Operations Manual, Chapter (600)-130.

Rental companies are prohibited from charging the traveler's credit card for damages to the rental vehicle where the rental was on official duty at the time the damage occurred. When damages are incurred within one or more of the exceptions listed above, the rental company will submit bills directly to the renter's agency. If the agency denies liability on the basis that the driver was not operating within the scope of employment of his or her assigned duties, the rental company may pursue damages directly with the traveler.

Additional coverage is available for Government-contract rentals made through the Citibank travel card. Citibank provides coverage up to the actual cash value of most rental cars for collision damage or theft for rental periods not exceeding 31 consecutive days. The entire rental transaction must be charged to the Citibank travel card to qualify for this coverage. Additionally, the following conditions apply:

- Coverage limited to authorized drivers;
- Vehicle must be operated in accordance with the rental car agreement;
- Traveler must decline the rental company's collision damage waiver option; and
- Coverage is for collision damage only; it does not cover injury to persons, nor to property other than the rental vehicle as it was originally manufactured.

Travelers seeking protection under this additional coverage are responsible for contacting Citibank at 1-800-790-7206 within 20 calendar days following the date of the damage or theft. Citibank will then provide instructions on how to file your claim.

Travelers who rent vehicles outside the Government contract (generally for a lower rate) are neither covered by the liability limitation provisions contained in the contract nor by the additional Citibank travel card insurance provisions. A blanket statement regarding whether the Government will pay any damages associated with such rentals is difficult to make; each case would have to be decided on its own

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merits considering the traveler's actions and the circumstances surrounding the incident.

40.5.13 Parking Fees.

Employees may receive reimbursement for parking fees, including overnight storage of a POV, when necessary for travel authorized as advantageous to the Government. Employees should exercise the same care and judgment a prudent private traveler would use when determining which alternative to use. For example, travelers may have a choice between metered parking, commercial parking lot or garage, or parking in a "no fee" area and walking or taking local public transportation to the destination. Travelers should use the least costly parking facilities unless it is advantageous to use one of the others. **NOTE: Parking fines and towing fees for illegal parking are not reimbursable.**

Federal employees on temporary duty status (TDY) may be authorized to use their personal vehicles to and from a transportation terminal (airport, train station, etc.), and are entitled to a reimbursement of mileage and parking fees. **NOTE: Reimbursement of parking fees is limited to the cost of two, one-way taxicab fares** from the employee's residence to the transportation terminal (see FTR § 301-10.308). (Exceptions to this regulation are limited only to uniformed members of the military.) Travelers should keep this in mind if they are assigned extended TDY, and may want to consider taking a taxicab to the transportation terminal.

40.5.14 Taxicabs, Ridesharing Services and Transportation Network Companies.

Special conveyances such as taxicabs, ridesharing services (like Uber and Lyft) and transportation network companies (TNC), should only be used by travelers when more economical means of transportation are not available or practical (see FTR Part 301-10, Subpart E). Travelers should first consider the use of local public transportation such as bus, streetcar, or subway. These guidelines apply to transportation used at an employee's official duty station or at a place of temporary duty while in a travel status. Travelers must electronically attach a receipt for any fare over \$75.00 to the voucher.

40.5.15 Use of Courtesy Car Service and Shuttles.

When practical, travelers should use "courtesy car" or shuttle services often provided without charge for transportation between places such as motels or hotels and other points for official business. Travelers may tip the driver and receive reimbursement, if such tipping is customary. Reimbursement may not exceed a reasonable amount determined by the approving official.

40.5.16 Mandatory Use of Seat Belts and Prohibition of Text Messaging While Driving.

Federal employees occupying any seating position of a motor vehicle on official business, whose seat is equipped with a seat belt, must have the seat belt properly fastened at all times when the vehicle is in motion. This also includes both front and

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back seats of a taxicab, courtesy cars or shuttles, and the employee's POV while on official business. This mandate is in accordance with Executive Order 13043.

In accordance with Executive Order 13513, October 1, 2009, Federal Leadership on Reducing Text Messaging While Driving, employees are prohibited from text messaging while driving a GOV or POV while performing official travel, or driving while using Government-supplied electronic equipment. Though rental vehicles are not specified in the Executive Order, the same prohibition applies. See Exhibit (600)-70.3 in the TIGTA Operations Manual for guidelines of offenses and penalties.

40.5.17 Promotional Material.

Generally, promotional benefits or materials received from a travel service provider in connection with official travel may be retained for personal use, if such items are obtained under the same conditions as those offered to the general public and at no additional cost to the Government.

However, promotional benefits or materials received from a travel provider in connection with an employee's planning and/or scheduling an official conference or other group travel are considered property of the Government; the benefits or materials may only be accepted on behalf of the Federal Government.

To avoid any travel policy and ethical violations, travelers should consult the Assistant Director, Support Services, and the Office of Chief Counsel, before accepting promotional benefits or materials. See FTR Part 301-53.

40.5.17.1 Frequent Traveler Benefits. Travelers may use frequent flyer benefits earned on official travel to obtain travel services for a subsequent official travel assignment. Travelers may also retain such benefits for personal use, including upgrading to a higher class of service while on official travel. Travelers may not choose carriers or class of service to maximize frequent flyer miles. See Section 40.5.6 regarding pre-authorization for premium-class travel.

Employees may not accept such benefits as a result of their role as a conference planner or as a planner for other group travel; employees may only accept such benefits on behalf of the Government. These accepted benefits may only be used for official Government business.

40.5.18 Reimbursement for Subsistence Expenses.

As a general rule, travelers will receive per diem instead of actual subsistence expenses. Per diem allowance is a daily allotment to an employee for lodging, meals, and related incidental expenses. The per diem allowance does not include transportation expenses and other miscellaneous travel expenses. Taxes and required fees for domestic lodging are also not covered by the per diem allowance. Travelers are eligible for per diem expenses when:

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- Performing official travel away from the employee's official duty station or other areas defined by TIGTA;
 - Incurring per diem expenses while performing official travel; and
 - In a travel status for more than 12 hours.

40.5.18.1 Required Commute for Per Diem. Employees may not receive per diem at their permanent duty station or the place of residence from which they commute daily to the official duty station. Employees assigned to temporary duty outside the commuting area of their official duty station or residences are entitled to per diem at the rates prescribed.

To be considered outside the boundaries of the commuting area, the place of duty must first be outside the boundaries of the employee's official duty station. Employees must be in travel status at least 12 hours. In addition, the temporary place of duty (TDY) must be more than 50 miles from *both* the employee's permanently assigned physical location (office) *and* from the employee's residence, measured by odometer or other readings on the most commonly used route.

The 50 mile requirement is reduced to 30 miles from *both* the permanent duty station *and* residence when travel involves: (1) training/conference attendance; or (2) severe conditions that may endanger the health or safety of the employee. (See [Treasury Directive 74-15](#) for more information.) Note: Extenuating circumstances should exist before approving officials authorize per diem for training/conference attendance; for example, the traveler must stay late to complete a training/conference project or attend a meeting.

40.5.18.2 Trainees at the Federal Law Enforcement Training Center (FLETC). The special per diem rate for trainees at FLETC is \$5 when meals and lodging are provided.

40.5.19 Long-Term Lodging Cost.

Daily lodging costs ordinarily appear on the bill from the hotel, motel, *etc.* However, when travelers rent accommodations on a long-term basis (weekly, monthly, *etc.*), they must determine the daily lodging cost. The daily lodging rate is computed by dividing the total lodging cost by the number of days of occupancy for which the traveler is entitled to per diem, provided the cost does not exceed the daily rate of conventional lodging. Otherwise, the daily lodging cost is computed by dividing the total lodging cost by the number of days in the rental period. Reimbursement, including an appropriate amount for M&IE, may not exceed the maximum daily per diem rate for the TDY location.

40.5.19.1 Allowable Charges. For travelers who rent lodging on a longer-term basis, the following expenses may be considered part of the lodging cost:

- Rent of quarters;
- Non-refundable deposit;

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- Furniture rental (including TV), if rental is unfurnished;
- Maid service for cleaning, making beds, *etc.* (tips are not allowable);
- Rental, laundry, *etc.*, of linens;
- Telephone service (not installation or long-distance calls);

- Utilities; and
- Special user fees.

40.5.19.2 Exemption from Hotel/Motel Occupancy Taxes. **Government employees are exempt from State or local occupancy taxes only when the State or locality grants the exemption and has provided specific methods for getting exemption certificates.** As a general rule, States do not usually exempt the Government IBT (individually-billed travel) cards. Travelers should check the GSA Smart Tax website for a list of States that honor tax exemption certificates for hotel/motel accommodations, and an explanation of how to get the certificates for each participating jurisdiction. In some cases, the States have provided websites where travelers can download tax exemption forms. Furthermore, individual hotels have the discretion to decide whether or not to exempt Government IBTs. Travelers are encouraged to contact hotels directly to find out if they exempt Government IBTs. See Section 40.5.9.8.3 for additional information. If the Government IBT is tax exempt by a hotel for certain types of taxes (some hotel may not exempt all types of taxes), travelers should ask if the hotel has its own form or if another type of form will be accepted, such as a State tax exemption form.

40.5.20 Non-Conventional Lodging Costs.

Non-conventional lodging costs include fees charged for nights spent at non-conventional facilities, such as military posts, college dormitories, or similar facilities not generally offered commercially, but made available to the public by area residents in their homes, when there are no conventional lodging facilities in the area (*e.g.*, in remote areas) or when conventional facilities are in short supply because of an influx of attendees at a special event. In such cases, the traveler must provide an explanation of the circumstances for using these types of facilities.

40.5.20.1 Homes of Friends or Relatives. **Travelers paying for lodging in the home of friends or relatives will receive no part of the per diem allowance for lodging unless the host actually incurs additional costs in accommodating the travelers.**

Costs based on room rates for comparable commercial lodging in the area or flat token amounts are not reimbursable. The host must furnish a statement detailing the additional costs incurred due to the traveler's stay (such as additional utilities, bed linen, laundry, *etc.*). A receipt must support these claims and be electronically attached to the voucher.

40.5.20.2 Campers or Recreational Vehicles. When a camper or recreational vehicle is used while on temporary duty away from the official duty station, expenses which may be considered as a lodging cost include:

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- Parking fees;
- Daily rental expense if the camper or recreational vehicle is not a POV; and
- Fees for baths/showers, dumping, and connection, use, and disconnection of utilities.

40.5.21 Claiming Unused, Prepaid, and Non-Refundable Lodging Expense.

Employees incurring lodging expenses in reasonable expectation of an extended travel assignment that is canceled or cut short for official reasons (not for personal reasons) may receive reimbursement for the lodging expenses under the following circumstances:

- The traveler acted reasonably and prudently in incurring lodging expenses.
- The traveler sought a refund or otherwise took steps to minimize the cost upon official notice that temporary duty was curtailed or interrupted.

40.5.22 Reducing Per Diem for Government-Furnished Lodging and Meals.

Travelers will receive reduced M&IE per diem when the Government provides meals or lodging at no cost to employees. "Provided by the Government" refers to situations where a Federal agency pays directly for meals or lodging. Meals and lodging at FLETC, Glynco Facility, Brunswick, GA; OPM locations: Federal Executive Institute in Charlottesville, VA, Eastern Development Center in Shepherdstown, WV; and Western Development Center in Aurora, CO, **are provided by the Government**. Meals provided by an airline or included in the lodging cost, such as a continental breakfast or hors d'oeuvres provided by a hotel, **are not provided by the Government**.

When there is a requirement or agreement to use Government-furnished meals or lodging, travelers will receive reduced per diem, even if they decline (for personal reasons) to accept the meals or lodging. Lodging facilities should be able to accommodate special meal requests due to a medical condition.

Travelers will receive reduced M&IE when the Government provides meals. Travelers and approving officials should contact travel@fiscal.treasury.gov for specific instructions for calculating reduced M&IE for their unique travel situations.

40.5.23 Extended Travel Assignments.

For extended travel assignments (those over 120 days), approving officials may choose to consider the rental or leasing of rooms by purchase order as a means to decrease travel costs. A written justification, including a cost comparison, must accompany any request for such authorization. The purchase order must be issued before the travel begins. A justification for lodging by purchase order may include one of the following:

- The use of the particularly located accommodation is an integral part of the employee's job assignment.

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- The number of available units in a particular area is scarce due to a convention, special event, natural disaster, or other unusual situation.
 - The leasing of room space decreases the overall cost of travel.

The lodging cost may not exceed 300% of the maximum daily lodging amount. If approved, the approving official will forward the justification to the Procurement Services at BFS/ARC for processing. The approving official should follow his/her functional guidelines for approving procurements with these requests.

40.5.24 Weekend Travel. TIGTA will authorize round-trip transportation expenses for return travel to an employee's official duty station on a non-workday (weekend, legal Federal Government holiday, or other scheduled non-workdays) when an employee is on a temporary duty (TDY) assignment within CONUS when the travel status requires the employee to include a non-workday, except when an employee is on TDY assignment for attendance at training. **Return travel to an employee's official duty station on weekends, when the TDY assignment is for attendance at training, will be approved on a case-by-case basis by the person who authorized the training.**

If the traveler voluntarily returns on a non-workday during a TDY assignment, the maximum reimbursement for round trip transportation and per diem or actual expense is limited to what would have been allowed had the employee remained at the TDY location. The employee is not entitled to compensation in the form of overtime, credit hours, compensatory time, *etc.*, for this travel because it is for the employee's convenience and not directed by TIGTA. Employees who exercise this option will do so voluntarily and, regardless of their Federal Labor Standards Act status, will not be compensated for any resulting travel time. Employees must also ensure that any weekend expenses (*e.g.*, hotel, rental car) that they would have incurred had they remained at their temporary duty location are eliminated.

40.5.25 Leave of Absence.

Employees taking leave of absence of any kind while in a travel status must show the exact hour of departure from and return to duty status on the travel voucher; show the exact hours in the comments section of the travel voucher. Employees must request leave in the following circumstances:

- Employees are not performing official business during normal work hours at the temporary duty station.
- Employees leave the temporary duty station before the close of business or return to the temporary duty station after the beginning of business, when traveling over a weekend or holiday for personal reasons.
- Employees lose work hours due to travel by POV when travel by common carrier is authorized.
- Employees lose work hours due to indirect travel for personal reasons.

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40.5.25.1 Leave for Whole Days. Subsistence expenses are not reimbursable for any day taken entirely on leave, whether leave is limited to that day alone or is part of a period of leave involving other days or parts of days. Travelers will be in a subsistence status until midnight of the last day preceding a full day of leave and from 12:01 a.m. of the day following a full day of leave. If, after such leave, travelers on an actual expense basis return to duty status, they are allowed lodging only for the night preceding the first day's leave or the night preceding the return to duty status.

40.5.25.2 Part-Day Leave Wholly Within a Day. Employees taking leave for only part of a day, that is not part of a leave period carried over from the preceding workday or extending into the following workday, may claim reimbursement as follows.

- Leave for half the prescribed working hours or less is disregarded for subsistence expense purposes. Travelers will receive reimbursement of either per diem or actual expenses, as applicable, for the entire day.
- Leave exceeding half the prescribed working hours makes the employee ineligible for reimbursement of subsistence expenses.

40.5.25.3 Incapacitating Illness or Injury of Employee. Incapacitating illness or injury is defined as that which occurs suddenly and prevents the employee from performing official duties and requires medical attention or hospitalization. These provisions do not apply to prearranged or planned medical treatment or examinations.

Travelers becoming incapacitated due to illness or injury not due to their own misconduct while en route to or while at a temporary duty station and before the completion of a temporary duty assignment, may receive reimbursement for transportation and subsistence expenses for return to their official duty station.

Travelers taking leave of absence of any kind due to illness or injury not due to their own misconduct will continue to receive per diem or reimbursement on an actual expense basis, as appropriate, for periods not to exceed 14 calendar days (including fractional days) in any one period of absence. However, officials may approve a longer period when unusual circumstances in a particular case warrant an extension. Approval of the voucher is considered evidence of the approval. Such reimbursement continues if the traveler is hospitalized, provided that the hospitalization is not at Government expense (Federal Employees Health Benefits Program is not considered at Government expense).

If the traveler receives hospitalization or reimbursement for hospital expenses under any Federal statute, other than the Federal Employees Health Benefit Act of 1959, the traveler will not receive a per diem allowance or actual subsistence expenses for that period. If the per diem or actual subsistence expenses were paid, officials must collect them from the traveler.

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Travelers may receive reimbursement for excess travel costs incurred for interrupting a temporary duty assignment because of an incapacitating illness or injury or taking leave of absence for travel to an alternate location to get medical services. The nearest hospital or medical facility capable of treating the employee's illness or injury is not considered an alternate location. Such reimbursement must be approved by the appropriate official. Travelers will receive reimbursement for the excess (if any) of actual costs of travel from the point of interruption to the alternate location and return to the temporary duty assignment, over the constructive costs of round-trip travel between the official duty station and the alternate location. Travelers will not receive per diem for the time spent at the alternate location.

40.5.25.4 Personal Emergency Travel. Employees required to leave a temporary duty assignment due to personal emergency (e.g., critical illness or death of a family member; or a catastrophe such as a fire, impending flood, or other natural disaster that directly affects the employee or the employee's home or family) may receive reimbursement for appropriate transportation and subsistence expenses while en route to the official duty station or an alternate location. If at all possible, employees should consult with their manager before leaving an assignment.

Reimbursement for emergency return to the official duty station and return to the temporary duty station, if necessary, is limited to the actual cost of travel (including per diem en route) by the most economical means. Travelers should use discount fares offered by contract air carriers, or other reduced fares available to travelers on official business or personal emergency, whenever possible.

Travelers may use a Government contractor-issued charge card for transportation and lodging expenses at an alternate location during the emergency situation. Upon completion of the emergency travel, employees shall reimburse TIGTA for all personal expenses and any amounts above the amount of allowable reimbursement.

40.5.25.5 Death of Employee While in Travel Status. When an employee dies while in a travel status or while assigned to a post of duty outside the United States, TIGTA will bear the cost, within certain limitations, of preparing the remains and transporting them to the decedent's place of actual residence, official duty station, or place of interment. Chapter 303 of the FTR describes these allowances in detail.

40.5.26 Subsistence and Transportation for Threatened Law Enforcement and Investigative Employees.

TIGTA Special Agents and those employees acting in a similar capacity may be provided temporary accommodations as a protective measure as warranted; members of the employee's immediate family whose lives also may be in jeopardy may be provided temporary accommodations as well. The temporary accommodations for employees and their immediate families may be near the official duty station, or some other location. If justified, accommodations can be at separate locations.

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The Deputy Inspector General of Investigations (DIGI) may authorize or approve reimbursement for subsistence and transportation costs incurred by employees arranging temporary accommodations within or outside CONUS due to threats arising from their assigned duties. This authority cannot be re-delegated. The DIGI's Office will work with the Assistant Director, Support Services to ensure reimbursement of expenses in these situations.

40.5.27 Other Taxable Items.

In addition to indefinite travel assignments described in Section 40.5.5.2.7, the Family Support Act of 1988, Public Law 100-485, requires TIGTA to report as taxable income any travel reimbursements exceeding the amount of substantiated expenses. This applies to employees who received an advance of funds for official travel expenses and have not substantiated expenses and/or returned advance amounts exceeding substantiated expenses within a reasonable time. Travelers must repay any advance immediately upon receiving notice of cancellation of official travel.

If the employee does not substantiate expenses or return any amount exceeding the substantiated expenses within 120 days, the unsubstantiated amounts are treated as income to the employee. TIGTA will account for the amounts as paid under a non-accountable plan and will report the amount as part of the employee's gross wage income on Form W-2. See 26 C.F.R. § 1.62-2.

40.5.28 Personal Telephone Calls.

Employees are permitted to make brief personal phone calls home while in travel status. Employees must use their Government-issued phone card for these brief personal phone calls home. If the use of the phone card is not an option, TIGTA will reimburse employees up to \$10 per day for personal phone calls for domestic travel and up to \$20 a day for foreign travel.

Although no limit is placed on the number or duration of these calls, the approving official should closely monitor these charges to ensure they meet the "per day" dollar limits and are reasonable. As with all expenses, the costs of these charges should be incurred only for official business purposes (brief personal calls home while in travel status are considered official business for reimbursement purposes).

40.5.28.1 Airfone. Many airlines offer telephone service while passengers are en route to their destinations. TIGTA will reimburse employees if an airfone is used for necessary business or emergency personal calls. These calls should be charged to the travel charge card. There may be a delay in billing, so a supplemental voucher may be needed. These charges are to be included in the \$10 per day domestic travel limit and the \$20 per day foreign travel limit.

40.5.29 Internet/High Speed Connection.

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TIGTA will reimburse employees who intend to spend at least 1 hour conducting official business while in travel status, up to \$16 per day for internet/high speed data connection charges.

40.5.30 Automated Teller Machine (ATM) Fees.

The ATM access through the Government issued credit card is **restricted to individuals on foreign travel** only and must be approved by the appropriate functional head. The traveler will request the removal of ATM access blocks from his/her travel card from the Assistant Director, Support Services.

The ATM Fees incurred by a traveler on foreign assignments are reimbursable as long as fees are incurred to obtain money from the Government contractor issued charge card. *The ATM Fees incurred by a personal credit or debit card are not reimbursable.*

40.5.31 Laundry.

Expenses incurred for laundry and cleaning of clothing at a temporary duty location are reimbursable as a miscellaneous travel expense once employees incur a minimum of 4 consecutive nights lodging on domestic travel. Separate claims for laundry and dry cleaning expenses incurred in foreign areas and non-foreign areas are not allowed.

40.5.32 Excess Baggage.

Most carriers now charge fees for the first bag as well as excess bags, and/or if one or more pieces exceed size and weight limits. Managers should authorize excess baggage charges whenever appropriate given the individual circumstances, keeping in mind the length of stay and mission. In determining whether to approve excess baggage charges, managers should keep in mind that laundry and dry cleaning expenses (for trips of four or more consecutive nights), may be considerably less than the excess baggage charges. Managers may approve excess baggage charges for transporting Government property.

40.5.33 Travel to Get Meals.

When travelers cannot get suitable meals at a temporary duty station due to the nature and location of the work, they may claim the expense of daily travel required to get meals at the nearest available place. Such expenses are necessary transportation, not part of per diem or actual expense reimbursement. A statement of the need for such daily travel shall accompany the travel voucher.

40.5.34 Claims for Items Previously Omitted or Suspended (Supplemental Voucher).

Employees may claim expenses incurred during a period for which a voucher has already been processed. This includes items not included in the original voucher. Travelers may claim the expense as described below. All claims must be supported by pertinent documents. Travelers and approving officials should contact travel@fiscal.treasury.gov for specific instructions on filing supplemental vouchers.

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40.5.35 Local Travel.

Although no travel authorization in ConcurGov is required, travelers will perform travel in their local commuting area only when authorized by their approving official. See Section 40.5.3 for the definition of commuting area. Travelers should use the method of transportation that results in the greatest advantage to the Government when cost and other factors are considered. This includes public transportation, GOV, taxicab, and POV (travelers cannot be compelled to use a POV). For employees in the Washington, DC, area, the Headquarters Metro Fare Card Program is available. See Chapter (600)-40.6 for information on the Metro Fare Card Program.

Treasury Directive 74-15 states that travelers must travel 50 miles or more from both their post of duty station (POD) and residence to qualify for per diem. A traveler cannot receive per diem if travel is within 50 miles of either location. The exception to the 50 mile rule is for travel that is at least 30 miles from both the traveler's POD and residence where severe conditions may endanger the health or safety of an employee, or when attending training/conferences. However, the traveler's normal daily commute must be factored in by deducting that mileage before the 50 mile rule or the 30 mile rule exception can be applied. For example, a traveler's normal daily commute is 60 miles (one-way) from his/her residence to the POD. The traveler's TDY location (or travel site) is 20 miles away from his/her POD. The traveler will not qualify for per diem in this example because he/she will not travel 50 miles beyond his/her normal daily commute (nor does the 30 mile rule apply). However, the traveler may be reimbursed mileage beyond the traveler's normal daily commute, such as the additional 20 miles mentioned in this example. (Also, see Section 40.5.35.2.)

40.5.35.1 Local Travel Voucher for Miscellaneous Expenses. Local vouchers are used to obtain reimbursement for official travel within the area of the traveler's permanent duty station. Local travel expenses include the cost of taxicabs, public transportation, POVs (see Section 40.5.35.2), parking, and the cost of obtaining an official passport. Local travel will be performed only when directed by the traveler's approving official. Local vouchers may only be filed when expenses reach \$50 or at the end of a quarter, whichever comes first. All travel expenses incurred during a particular fiscal year should be claimed by October 15 of the subsequent fiscal year. The start date of the voucher must fall within the fiscal year that the expense was incurred.

40.5.35.2 POV Mileage during Local Travel. Travelers may be reimbursed for POV mileage in excess of their normal daily commute when performing local travel. The POV reimbursement is limited to the current GSA mileage rate. For example, if a traveler's normal commute to his/her duty station is 10 miles one way, and a training/conference/meeting location is 15 miles beyond the normal commute (a total of 25 miles one way), the employee may be reimbursed mileage for the additional 15 miles.

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40.5.35.3 Use of the Government Travel Card for Local Expenses. The Government individually-billed travel charge card (IBT) is not to be used for expenses incurred within a traveler's local commuting area, except in the following circumstances:

- Execution fees charged by a passport acceptance agent to obtain an official Government passport;
- Immunization expenses with pre-approval from the Assistant Director, Support Services (see Section 40.5.42.11); and
- Parking fees charged at a common carrier terminal. The reimbursable amount is limited to the cost of one round-trip taxi fare to and from a common carrier terminal.

40.5.36 Identifying Non-Travel Costs on Travel Vouchers.

Employees may claim reimbursement on the travel voucher for certain expenditures not directly related to the performance of travel.

40.5.36.1 Expenses for Securing Evidence. Office of Investigations employees may use the Local Voucher Expense in ConcurGov for expenses related to securing evidence. These expenses represent miscellaneous, non-confidential expenses incident to securing evidence including:

- Copies of third party records (NOTE: Government-issued travel cards should only be used while in official travel status, traveling outside the employee's local commuting area);
- Reimbursable courtesy expenses (e.g., buying an informant a meal, a cup of coffee or drink; these are usually limited to \$75.00, but may range up to \$125.00 with prior written approval from the Project Manager);
- Motel/hotel room for briefing and debriefing cooperating employees;
- Rental of a safety deposit box;
- Reimbursement to non-TIGTA personnel for minor expenses incurred by the employee while conducting activities at the request of the agency;
- Minor surveillance expenses; and
- Emergency supplies (e.g., batteries, film).

These expenses do not include confidential expenditures which can only be filed through the Investigative Imprest Fund. Investigations employees will file for reimbursement of these expenses using the Local Voucher Securing Evidence option in ConcurGov. See Chapter (600)-50.9.

40.5.36.2 Other Non-Travel Expenses. All employees may claim non-travel expenses (e.g., emergency postage) through ConcurGov. Employees must use the Local Voucher Non-Travel Expenses Budget Object Code (BOC) option in ConcurGov when claiming these expenses. Employees can contact their functional budget coordinator to

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determine the appropriate BOC for the expense. Employees must identify the expenses claimed in the comments area in ConcurGov.

The Comptroller General (36 Com. Gen. 829 (1957) and 34 Comp. Gen. 556 (1955)) has ruled that appropriated funds may be used by a Government agency to purchase annual toll permits or to reimburse a traveler for these expenses when traveling on official business. TIGTA travelers are prohibited from using the Government travel card to pay for any type of "EZ Pass or Smart Pass." The procurement for this type of expense is considered as a pre-payment of appropriated funds. This purchase is considered a personal preference item and not a required item for official travel. The traveler must pay for the pass out of his/her personal funds and then claim reimbursement for the expense and use the pass for official business only. All expenses incurred during the fiscal year should be claimed by October 15 of the subsequent year. The start date of the voucher must fall within the fiscal year that the expense was incurred and agree with the fiscal year of the accounting string selected.

40.5.37 Travel Voucher Audits.

Travel vouchers will be audited each month by BFS/ARC Travel Services. While ARC Travel Services reviews 100% of all vouchers totaling payments of \$2,500 or higher, vouchers below the \$2,500 payment threshold are randomly audited. A sample size of these vouchers is drawn from a pool which consists of all BFS's customer agencies.

ARC Travel Services will provide the audit results to affected travelers, their approving official, and the TIGTA A/OPC via e-mail notification. Travelers must reimburse TIGTA if it is determined that overpayment exceeded the agency's \$25 threshold.

Expenses requiring mandatory receipts that are not substantiated with electronic documentation in ConcurGov during the audit process will be flagged. The FTR requires travelers to substantiate certain expenses with receipts: a one-time expense over \$75; common carrier transportation; and lodging, and rental vehicle. Travelers must provide the required documentation to ARC Travel Services, and payment when required. **Otherwise, the traveler may be required to reimburse TIGTA for these expenses.** ARC Travel Services will provide travelers guidance for resolving the audit results when necessary.

Travelers and managers need to pay particular attention to documenting the use of a non-contract carrier. TIGTA or its service provider will request documentation to support the use of a non-contract carrier, if the voucher is not adequately documented. See Section 40.5.10.2 for information on the use of a non-contract carrier.

Below is a list of some items that may be flagged as critical errors by ARC Travel Services:

- Failure to attach receipts for ticketed transportation, lodging, rental vehicle, and any expense over \$75.

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- Failure to obtain an approved travel authorization in ConcurGov.
- Failure to indicate mode of transportation used (POV, GOV, *etc.*).
- Incorrectly claimed expenses not in accordance with the FTR.
- Incorrect accounting information.

40.5.38 Disputed Charges on Travel Card Accounts.

Cardholders are responsible for fully reconciling each of their statements in order to ensure timely identification of erroneous or unauthorized charges. Cardholders should retain all receipts and other transaction documentation to facilitate reconciliation and to resolve any disputed charge(s). Reasons for disputing a transaction may vary. In all cases, the first course of action is for cardholders to contact the merchant and attempt to resolve the dispute directly.

40.5.38.1 Procedures for Disputed Travel Card Charges. Once a cardholder identifies the disputed charge(s), he/she should contact the merchant to attempt to resolve the dispute. If the merchant issues a credit for the disputed charge(s), the cardholder should verify that the credit is reflected on his/her monthly statement. **To avoid delinquency for any charges in question, the cardholder must inform Citibank of the pending credit, as it may take one to two billing cycles before the credit is applied to the cardholder's account.** If attempts to resolve the dispute with the merchant have been unsuccessful, the **cardholder must contact Citibank by phone as soon as possible at 1-800-790-7206. Citibank will instruct the cardholders to complete a required, written dispute form.** Citibank strongly encourages cardholders to call their helpdesk at 1-800-790-7206 for complete guidance for submitting a written dispute. Citibank may direct cardholders to provide the following information by fax. Citibank will assist cardholders will completing the dispute form:

- **Inquirer's Name:** Same as it appears on the card;
- **Date:** Day, month and year for the day the dispute is being filed;
- **Cardholder's name:** List the name that appears on the account where the charge in dispute resides;
- **Cardholder's account number:** 16-digit account number;
- **Transaction Date:** Indicate the date the transaction in dispute was made;
- **Dollar Amount of charge:** Indicate the dollar amount of the transaction in dispute;
- **Merchant:** Provide the name of the merchant for the transaction in dispute;
- **Cardholder's signature:** Cardholder must sign; and
- **Error Description:** Check the box that most appropriately relates to your type of dispute. Card program regulations require that you provide additional statements to document specific items, where indicated on the front of the form.

The cardholder should keep a copy of the completed form for his/her records. The completed form should be faxed to Citibank by the cardholder at the fax number specified by Citibank, and verify its receipt.

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All unresolved disputes at the cardholder/merchant level must be submitted to Citibank within 60 days from the date of the statement on which the disputed charge(s) first appeared. After 60 days, the right to dispute a charge may be relinquished and the cardholder will be responsible for the charges.

Once Citibank receives the completed dispute form, it will provide written acknowledgement of the dispute to the cardholder. Citibank will place a courtesy dispute claim against the charge(s) in question so that the charge(s) are not reported as delinquent. Citibank will confirm that the cardholder does not have to pay the disputed amount pending the outcome of the dispute process.

40.5.38.2 Final Decision. Merchants are required to respond to the notification of dispute within 45 days of receipt. Citibank has 45 days to provide the cardholder a decision.

If the merchant does not respond within 45 days, the dispute is automatically resolved in favor of the cardholder. Charges will be removed from the account and all related Citibank reports will reflect the status of the charges.

When a dispute results in favor of the merchant, Citibank will issue a letter to the cardholder that explains the decision. Typically, Citibank evaluates the merchant's explanation and evidence. The charge(s) will appear on the cardholder's next monthly statement, along with a dispute resolution message. The cardholder should attach a copy of the dispute resolution message to his/her payment as supporting documentation.

40.5.39 Review and Approval of Travel Voucher by Approving Official.

Before approving a travel voucher, the approving official must review the voucher to determine that the employee performed travel as directed and that the travel was officially necessary.

The approving official is not expected to perform, or have performed before approval, a comprehensive audit of travel vouchers. Rather, the examination is an administrative review, for determining the propriety of the points visited, time and length of each trip, modes of transportation used, and any special or unusual expenditure. However, it is the approving official's responsibility to verify the appropriate Internal Org. Code, expense date, and receipts are attached to vouchers in ConcurGov. Furthermore, approving officials must acknowledge that the expenses are reasonable and necessary, and ensure that adequate funds are available for payment. The approving official must also ensure that travelers have provided an adequate explanation for any expenses which require specific justification or approval. Related statements and certificates (use of first class air travel, *etc.*) must be included in the voucher and signed by the designated official, if other than the approving official.

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40.5.40 Guidelines for Review of Travel Vouchers.

- Review and approve/disapprove vouchers within 7 work days upon receipt of signed voucher from employee.
- Ensure all advances are properly applied to vouchers.
- Ensure all accounting, travel type, and project code information are correct on the submitted voucher. *Approving officials should contact their budget coordinators to ensure which codes should be used.* These entries are extremely important to ensure funds are properly accounted for in TIGTA's accounting system. Incorrect codes will necessitate the submission of an amended voucher to correct the Internal Org. Code, an additional TAV fee and manual adjustments to the accounting system at a later date.
- Employees who took leave during the travel period must include the arrival and departure from the post of duty, as well as time of arrival and departure from TDY, on the travel voucher; travelers will not receive per diem allowance for any day on which the number of hours of annual leave exceeds more than half the workday.
- When travel expenses are related to more than one Internal Org. Code, travelers must properly identify the expense(s) for each trip or assignment on the travel voucher and appropriately allocate each expense to the proper Internal Org. Code. The cost identification information must be correct to ensure accurate charges. Training travel expenses and operational expenses should not be claimed on the same voucher as the BOCs are determined by the purpose selected on the Travel Authorization/Voucher.
- The mode of transportation MUST be indicated in ConcurGov (POV, GOV, etc.), as the absence of this information will be flagged during a voucher audit. The FTR requires travelers and approving officials to select the mode of transportation most advantageous to the Government. In order to accomplish this, the mode of transportation must be evident in ConcurGov documents. Without this information, there can be no determination of the most advantageous mode of transportation, or if a traveler deviated from the mode of transportation that was authorized by the approving official. This is why ARC Travel Services makes the mode of transportation a critical error in its monthly post payment sampling audits.
- The mode of transportation must be consistent with the assignment; Special Agents MUST identify their mode of transportation as Government Vehicle when appropriate.
- Travelers using a POV instead of common carrier transportation must limit their claims to the total cost of common carrier transportation.
- Travelers must electronically attach receipts for ALL lodging, common carrier transportation, rental vehicle costs, and any single expense over \$75. Travelers must electronically attach a receipt and a statement of expenses incurred when claiming expenses for lodging with friends or relatives.
- Travelers receiving meals or lodging furnished by the Government must reduce their per diem claim.

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- All required documentation must be electronically attached (scanned or faxed) into ConcurGov. Electronic copies of vouchers and receipts will be maintained for 6 years and 3 months in ConcurGov by the contractor. In addition, all other applicable documentation (e.g., the TIGTA Form 1321, Premium-Class Travel Approval, Office of Chief Counsel's concurrence for acceptance of payments from a non-Federal source, etc.) must be electronically maintained in ConcurGov for a period of 6 years and 3 months.

40.5.41 Procedures for Travelers to Dispute Disallowed Claims.

40.5.41.1 Approving Official (AO) Responsibilities. If the traveler challenges the AO's denial of a travel claim, the AO must send a detailed e-mail to the traveler explaining the disallowance. The AO will approve the voucher by deducting the disallowed expense(s).

The AO will also instruct the traveler on how to appeal the disallowance. The AO will inform the traveler that TIGTA may disallow a claim if the traveler:

- Does not properly itemize his/her expenses;
- Does not provide required receipts or other documentation to support the claim;
or
- Claims an expense that is not authorized.

The AO will also inform the traveler that if TIGTA disallows a claim, TIGTA must:

- Pay the amount of the travel claim that is not in dispute;
- Notify the traveler that the claim was disallowed with a detailed explanation of why; and
- Tell the traveler how to appeal the disallowance if he/she desires an appeal, and the process and schedule for deciding the appeal. See Sections 40.5.41.2, 40.5.41.3, and 40.5.41.4.

The AO should print and attach the e-mail that was sent to the traveler to the voucher in question under the Receipts section in ConcurGov and enter a comment in the voucher stating the disallowed expense, the amount, and why the expense was disallowed.

The AO will delete the disallowed expense and approve the voucher, paying the traveler for all travel expenses minus the disallowed expense, as required by the FTR.

40.5.41.2 Traveler (Claimant) Responsibilities. The traveler may request reconsideration of his/her claim if he/she has additional facts or documentation to support a request for reconsideration. The FTR § 301-52.11 requires the traveler to complete these steps:

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- (1) File a new claim by preparing a supplemental voucher for the disallowed expense(s). The traveler should submit a supplemental voucher as soon as practical, but still within the same fiscal year for accounting purposes.
- (2) Provide full itemization for all disallowed expense(s) reclaimed (includes trip destination/dates; name of service or expense; merchant's name; amount of expense; and justification for purchase). The traveler will enter a comment in ConcurGov to the AO stating the changes made in the supplemental voucher and request that the AO review and approve the voucher.
- (3) Provide receipts for all disallowed items reclaimed that require receipts. NOTE: The claimant does not have to provide a receipt if TIGTA already has the receipt attached to the original voucher.
- (4) Provide a copy of the notice of disallowance. (The AO should have already attached the e-mail to the original voucher in ConcurGov.)
- (5) The traveler must state the proper authority for the claim, if TIGTA's application of a law or statute is being challenged.

The AO has seven business days after submission of the supplemental voucher to review the claim. If the AO still wants to disallow the claim, he or she should inform the traveler's second-line manager and the function head. The AO should have the TIGTA Assistant Director, Support Services review the supplemental voucher and all receipts/documents to determine the agency's decision.

40.5.41.3 TIGTA Facilities Management and Support Services. TIGTA Facilities Management and Support Services will make a determination within seven business days (at the AO's request) if the reimbursement is proper under the FTR and TIGTA policy. Assistant Director, Support Services will consult with the Office of Chief Counsel, as necessary.

Assistant Director, Support Services will e-mail the traveler, AO, second-line manager, and function head of TIGTA Facilities Management and Support Services' decision and the next steps to take.

40.5.41.4 Conclusion. If the disallowed expense is approved by Assistant Director, Support Services, the AO must attach the reviewer's e-mail to the supplemental voucher and approve the voucher for payment.

If the claim is denied by Assistant Director, Support Services, the traveler may:

- Choose to delete the supplemental voucher by e-mailing ARC Travel Services at travel@fiscal.treasury.gov and must request that the amendment be removed from ConcurGov; or

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- Submit the claim for adjudication to the Civilian Board of Contract Appeals for a decision. NOTE: [Part 178, Subpart A – Procedures for Settling Claims](#) prescribes a 6-year limitation to submit a claim against the Government. The traveler is responsible for proving that the claim was filed within the statute of limitations.

40.5.42 Foreign Travel. All foreign travel reservations must be made through the Travel Management Center, BCD. Employees traveling on official Government business to any foreign country, including Canada or Mexico, require an official Government passport. The guidance for requesting an official passport is contained in Chapter (400)-50 Official Passports.

40.5.42.1 Transportation. Travelers should use a United States carrier when traveling by sea or air outside the continental United States unless the use of a foreign carrier is warranted and in accordance with FTR § 301-10. TIGTA employees and approving officials involved in foreign assignments will work with the Assistant Director, Support Services to obtain foreign air reservations, if the sponsoring agency does not arrange travel.

40.5.42.2 Trip Insurance. Employees may be reimbursed for purchase of trip insurance for a Government-furnished or privately-owned conveyance during official business only for specific or individual trips into a foreign country. Trip insurance covers potential liability for property damage or personal injury or death to third parties. Reimbursement is limited to instances in which the purchase of such insurance is required by foreign statute. Reimbursement may also be authorized when it is a practical necessity due to the legal procedures of a foreign country which, in the event of an accident, could result in detainment of the driver and impoundment of the vehicle. The amount of reimbursement is limited to the cost of the minimum amount of insurance required for the use of a foreign country's roads or the minimum amount required by local leasing industry custom.

NOTE: Federal employees cannot be compensated for *medical evacuation insurance*. Compensation for Federal employees is determined by statute and regulation, and the Government currently does not have discretion to negotiate additional items of compensation or reimbursement for this type of insurance. TIGTA employees/travelers may choose to purchase medical evacuation insurance at their own expense, but will not be reimbursed by TIGTA.

40.5.42.3 Foreign Currency Expenses. Travelers are entitled to reimbursement for commissions paid to exchange foreign currency.

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40 – Mission Support Activities

40.6 Metro SmarTrip Card Program

40.6.1 Purpose.

This manual section is to ensure the effective procurement, distribution and control of Metro SmarTrip cards for the Treasury Inspector General for Tax Administration (TIGTA) Headquarters (HQ) employees.

40.6.2 Overview.

TIGTA offices are located in several locations in the Washington, DC, area. Metro SmarTrip cards are available to employees to travel for official business between offices and to attend local training and meetings without the need for personal funds or travel vouchers. This program is distinct and separate from the Public Transportation Subsidy Program, Chapter 600-40.7.

40.6.3 Responsibilities.

- The Office of Mission Support, Facilities Management and Support Services (FMSS) will manage and control the Metro SmarTrip card system. The FMSS will:
 1. Monitor the expenditure of funds used to purchase SmarTrip cards, including preparing fiscal year budget requests for funds;
 2. Review the effectiveness of the procedures and policies set forth in this document and ensure that they meet customer needs as well as maintain adequate controls to minimize abuse and loss;
 3. Issue guidance and general information to HQ Staff regarding the procedures outlined in this document and provide directions regarding the use of the cards according to the TIGTA Manual; and
 4. Conduct annual reviews of the program including controls and the distribution process to identify needed improvements.
- TIGTA HQ employees may request, from the mail clerk, and use the Metro SmarTrip cards only for official purposes, *i.e.*, travel for business or training within the Washington, D.C. metropolitan area. Employees must inform their managers. Use of the SmarTrip cards is not required, but highly recommended due to budget constraints, esp. if the employee is seeking reimbursement from TIGTA.
- TIGTA HQ managers must be aware of their employees' use of SmarTrip cards. Any alleged or suspected misuse or fraudulent use of the cards shall be reported in accordance with TIGTA Operations Manual Chapter 200, Section 60, Reporting Misconduct.

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40.6.4 Procedures.

The FMSS will:

1. Purchase and maintain an inventory of Metro SmarTrip cards for use by TIGTA HQ employees for official business only. Upon purchase, the Metro SmarTrip cards will be marked "TIGTA – #." The # represents a number assigned by FMSS for inventory control;
2. Maintain SmarTrip cards in a secure location in the TIGTA Headquarters Mailroom;
3. Maintain a TIGTA Metro SmarTrip Card Inventory and Control Log, [Exhibit \(600\)-40-6](#). The log will be used to record employee usage;
4. Require that employees acknowledge receipt of a SmarTrip card by completing the Control Log. This log will document the following information:
 - a. TIGTA SmarTrip Card #;
 - b. Employee's printed name and signature;
 - c. Verification of the dollar amount on the respective card received; and
 - d. Date issued and returned.
5. Sign into [TIGTA's SmarTrip Account](#) and provide the card's dollar balance to the employee to complete the Log upon issuance and return;
6. Permit the employee to retain the SmarTrip card if he/she reasonably expects to use it multiple times within 2 weeks from the date of issuance. Otherwise, the fare card will be returned to FMSS within two business days of use;
7. Provide the remaining balance amount and date will to be recorded in the Metro SmarTrip Card Control Log.
8. Conduct an independent quarterly review of the TIGTA Metro SmarTrip Card Inventory and Control Log by the Director or Assistant Director, FMSS to:
 - a. Identify employees who have used more than \$60.00 worth of SmarTrip cards during that period. Managers will be contacted to verify that it is reasonable for that employee to use that amount of fare for business use;
 - b. Account for all TIGTA-issued SmarTrip cards;
 - c. Verify balances on all cards by logging into TIGTA's SmarTrip Account and post those balances and dates into the SmarTrip Card Inventory;
 - d. Determine which cards are below \$10 and replenish them, if funds are available; and
 - e. Ensure employees did not file a local voucher for reimbursement by comparing the Control Log to a Discoverer Travel Report.

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40.7 Public Transportation Subsidy Program (PTSP)

40.7.1 Overview.

The Treasury Inspector General for Tax Administration's (TIGTA) Public Transportation Subsidy Program (PTSP) was established to encourage employees to use public transportation when commuting to and from work. This action essentially improves air quality, reduces traffic congestion, and conserves energy by reducing the number of single occupancy vehicles on the road.

Those employees using public transportation to commute to and from work may apply for transit subsidy benefits under the TIGTA PTSP. Eligible employees, using an authorized public transportation method, will receive an employer-provided fare subsidy to apply toward their monthly transit costs. TIGTA will pay the transit benefits from appropriated funding, using stipulated guidelines.

Transit benefits are not taxable to the participant and are not included on Form W-2.

40.7.2 Authorities.

- a. Executive Order 13150, dated April 21, 2000
- b. Treasury Directive 74-10, dated November 3, 2000
- c. Energy Policy Act of 1992, Public Law (Pub. L.) No. 102-486
- d. Deficit Reduction Act of 1984 (26 United States Code (U.S.C.) Section (§) 132)
- e. Federal Employees Clean Air Incentives Act, Pub. L. No. 103-172 (5 U.S.C. § 7905)
- f. Transportation Equity Act for the 21st Century, Pub. L. No. 105-178

40.7.3 Definitions.

- a. Carpool – a small group of car drivers who arrange to take turns driving while the others are passengers.
- b. EFT reimbursement – A subsidy instrument issued to reimburse transit expense in those instances when the transit pass is not accepted or available.
- c. Local transit authority – An area vendor that provides transportation.
- d. Non-temporary work location – A location where employment is realistically expected to last for more than one year or there is no realistic expectation that it will last for one year or less, regardless of whether it actually exceeds one year.
- e. Post of Duty (POD) – An employees' assigned work location.
- f. Private vanpool – A privately owned highway vehicle that seats at least six adults and one driver, and uses 80% of total mileage to transport to and from work. On trips for this purpose, the number of riders must be at least 50% of the adult seating capacity (not including the driver).

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- g. Public transportation – Transportation provided in a mass transit vehicle or commuter highway vehicle. Public transportation vehicles include privately owned and operated vanpools and bus pools.
 - h. Subsidized parking space – A space that is specifically assigned to an employee and paid for by TIGTA.
 - i. TIGTA Public Transportation Subsidy Program (PTSP) ID Number – This is an agency common identifier.
 - j. Time-sensitive fare media – A fare payment for use within a specified timeframe (*i.e.*, monthly pass, annual pass).
 - k. Transit pass/voucher – A subsidy instrument (non-cash) that is either accepted by the local transit authority as fare payment or exchanged for an acceptable form of payment. The transit pass is tax free and issued in advance.
 - l. Transit subsidy – A subsidy or benefit to offset public transportation commuting cost to and from work.
 - m. National Capitol Region (NCR) – Washington DC Metropolitan commuting area, which includes the District of Columbia and parts of Maryland, Virginia, and West Virginia.

40.7.4 Responsibilities.

40.7.4.1 Office of Mission Support, Facilities Management and Support Services (OMS/FMSS). The OMS/FMSS provides program oversight for the agency's Public Transportation Subsidy Program (PTSP). The OMS/FMSS will:

- a. Manage the agreement with the Department of Transportation (DOT);
- b. Provide technical advice and assistance to customers and stakeholders;
- c. Perform program reviews;
- d. Ensure separating employees are removed from the TIGTA program;
- e. Process applications and maintain records of active participants;
- f. Ensure the disbursement of appropriate transit subsidies to all TIGTA employees nationwide;
- g. Maintain records of subsidy disbursements for the National Capitol Region (NCR);
- h. Manage the DOT automatic notification process for TIGTA's Public Transportation Subsidy Program's (PTSP) annual benefit recertification.
- i. Update and monitor the TIGTA Transit Benefit Integrity Awareness Training in the [Integrated Talent Management System](#) (ITMS), accessible by searching the course catalog for the key words "transit benefit."

40.7.4.2 Department of Transportation (DOT). The DOT, under an interagency agreement, performs the following tasks for TIGTA:

- a. Disburse transit subsidies for all TIGTA participants;
- b. Maintain records of subsidy disbursements processed under the interagency agreement;
- c. Provide TIGTA access to DOT TRANServe web application database; and

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- d. Provide administrative reports to TIGTA of disbursements activity, when requested.

40.7.4.3 Participating Employees' Responsibilities.

- a. Complete PTSP training in [ITMS](#).
- b. Register for a user account in the [DOT TRANServe web application](#).
- c. Certify eligibility for transit benefits.
- d. Ensure the benefit requested and received is the proper amount needed and complies with TIGTA and DOT regulations.
- e. Ensure proper use of the benefit.
- f. Annually recertify your benefit before the due date to avoid withdrawal from program benefits.
- g. Withdraw from program upon separation from TIGTA.

The following employees are not entitled to subsidy benefits for those days in which they do not commute to their POD:

- **Employees that participate in our telework program**
- **Employees on working schedules such as Maxi-Flex, Alternate Working Schedules, or any other intermittent work schedule**
- **Employees who are on a rotational assignment of duty**

40.7.4.4 Managers. The participant's manager is responsible for registering for a user account in the [DOT TRANServe web application](#) to gain access to review and approve and sign the employee's initial application and any subsequent re-certifications submitted through the system. By approving, managers are acknowledging their awareness that the employee uses public transportation to commute to and from work.

The manager will verify the following:

- a. Home address of the applicant;
- b. POD address of the applicant; and
- c. Ensure that amount being claimed by the applicant, does not include days for which the employee does not have to commute to the POD, e.g., Alternate Work Schedules, Maxi-Flex, and teleworking schedules.

40.7.5 Eligibility.

To be eligible to receive a TIGTA PTSP transit subsidy benefit, employees must use public transportation to commute from their residence to their permanent POD or non-temporary work location, and return to their residence. Eligible employees will receive their actual commuting expenses in amounts approximately equal to employee commuting costs, not to exceed the maximum level allowed by law (26 U.S.C. 132(f)(2)).

40.7.5.1 Employees Covered. The program is open to all eligible TIGTA employees, including paid and unpaid interns. Part-time users of public transportation may apply, as the transit benefit is determined by actual commuting costs and not the number of days used. Eligible participants are not entitled to benefits during the time they are:

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- a. On detail to a temporary post of duty;
- b. On official business travel;
- c. On leave;
- d. On their regularly scheduled or in-lieu-of AWS day off;
- e. On jury duty;
- f. Using a Government-owned vehicle to commute to work;
- g. Using an TIGTA-subsidized parking space; or
- h. Using unauthorized transportation (carpool).

40.7.5.2 Employees Not Covered. Contractors, volunteers, and others that are not on the TIGTA payroll are specifically excluded from participating in this program.

40.7.5.3 Transportation Authorized. Acceptable modes of public transportation are bus, ferry, subway, train and vanpools (public, commercial or private vanpools). Private vanpools are acceptable only if they meet the following criteria:

- a. Any highway vehicle with a seating capacity of at least six adults (not including the driver);
- b. At least 80% of the mileage is for transporting employees between their residences and their permanent POD, or non-temporary work location; and
- c. The number of employees transported is at least 50% of the adult seating capacity of such vehicle (not including the driver). If the van seating capacity is six passengers, the van must operate at 50% capacity on all commutes with three passengers on board at all times, plus the driver.

40.7.5.4 Parking Permits. Parking expenses, whether at a commuter lot or at/near the workplace, are not recoverable and not considered a transit cost under PTSP. If an employee has a parking permit that is subsidized by the Federal Government, then the employee is considered to be disqualified to participate in the PTSP.

40.7.6 Subsidy Payment Type.

Most employees in the TIGTA program commute to work on public transportation and receive transit passes as subsidy payment. There are two types of subsidy payments for PTSP participants:

- a. Transit passes for local transit authority (e.g., SMARTRIP, BART, MARTA); and
- b. TRANServe card.

The type of subsidy distributed to the participant depends on:

- a. The type of transportation used (public or private-owned);
- b. The local transit authority's acceptance of the transit pass; and
- c. The availability of accepted transit passes.

Generally, transit passes are provided to public transportation users and vanpool riders. The transit pass distribution takes place BEFORE incurring commuting costs.

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40.7.6.1 Transit Pass/Voucher.

40.7.6.1.1 Inside of the National Capitol Region (NCR). TIGTA participants in the NCR will be required to use the Washington Metropolitan Area Transit Authority (WMATA) SmartBenefits® program in combination with the SMARTRIP® card. Most of the public mass transportation companies and van pools in the NCR now accept payment through the SmartBenefits® program. Therefore, all TIGTA participants in the NCR must procure the SMARTRIP® card and register it through SmartBenefits®. On the first day of each month, participants' authorized subsidy will load to participants' SMARTRIP® card. The cost of the card is not reimbursable. Those participants that fail to retrieve their benefits during the 30-day cycle will lose that month's benefit and the dollar amount will be returned to TIGTA.

40.7.6.1.2 Outside of the NCR. Transit passes are first secured by DOT, from the local transit authorities, and automatically loaded to public transportation users through TRANServe debit cards. Generally, benefits are loaded to the card on the 10th of each month.

- a. TRANServe Cards, used outside of the NCR to purchase transit passes by the local transportation vendor; and
- b. Monthly passes, which are time sensitive.

40.7.6.1.3 Prohibited Uses of the Transit Passes. Transit passes/vouchers cannot be exchanged for cash; transferred from one employee to another; or be given, loaned, or sold to others.

40.7.6.2 Electronic Funds Transfer Reimbursement. For participants outside of the NCR, EFT reimbursements of the actual quarterly commuting costs – up to the maximum authorized amount per month – are generally paid to participants:

- a. In private vanpools;
- b. In areas where the local transit authority does not accept the transit pass;
- c. In areas where the locally accepted transit pass is unavailable to DOT; or
- d. In areas where a reduced price annual pass is unavailable to DOT.

40.7.7 Benefit Calculation.

Participants must complete the [PTSP Cost Analysis Worksheet](#), which is located in the [DOT Web Application](#). Employees should include all their commuting costs when applying for transit benefits. The TIGTA PTSP transit subsidy benefit is equal to the participant's actual monthly commuting cost – up to the maximum amount allowed by law per month – regardless of the number of days that public transportation is used. Parking expenses are not considered a commuting cost under the PTSP.

40.7.8 Application Process.

Applications for participating in the program can be submitted at any time via the [DOT TRANServe web application](#) by following the instructions provided in the web application. The applicant's manager of record must approve the online application in

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the [DOT TRANServe web application](#). The approval date becomes the benefit effective date, unless it is later determined the application is incomplete. This date will also become your next recertification date. If the application is completed incorrectly, the PTSP Program Coordinator will electronically disapprove the request, and the request will be sent back to the applicant to make any necessary corrections before the form is routed back to the Program Coordinator for approval.

40.7.8.1 Users of Public Transportation. Public Transportation users must apply using the [DOT TRANServe Web application](#). The online application must be approved by the applicant's manager of record. All applications must be processed and submitted through the [DOT TRANServe web application](#). The OMS/FMSS Program Coordinator will review all applications to ensure program compliance before approving each application.

40.7.8.2 Users of Private Vanpools. Private vanpool riders and owner/drivers must apply using [DOT TRANServe web application](#). The employee's manager of record will approve their employee's application and forward it to the OMS/FMSS PTSP Program Coordinator who will approve the application using the criteria established by the DOT authorized vanpool criteria. If the vanpool does not qualify, the applicant is notified of the determination.

40.7.9 Subsidy Distribution Process.

The applicant becomes a program participant once the application is approved and processed by OMS/FMSS PTSP Program Coordinator. The effective date for benefits is the date the application is approved. Distribution of the subsidy will be based on the location of the participant. Below are the two distribution methods.

40.7.9.1 SmartBenefits[®] Distribution. For participants in the NCR, their benefits will be loaded into their SmartBenefits[®] account on the first day of the month by WMATA. For vanpool participants: Arrangements must be made through the applicant's registered TRANServe card. TRANServe cards are funded on the 10th of each month for customers to purchase fare passes for their mode of commuting transportation for the following month.

40.7.9.2 EFT Reimbursement Distribution.

- a. The EFT reimbursements will only be considered when no other alternative method is available and is distributed in arrears (after the commuting expense is incurred).
- b. To receive a EFT reimbursement payment, the participants must:
 1. Have their [online application](#) fully approved by the manager and validated by OMS/FMSS.
 2. Submit their reimbursement request on [DOT TRANServe web application](#), within 30 days after the end of the quarter. The OMS/FMSS Program Coordinator will validate the reimbursement request, and notify the participant of the approval/disapproval.

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3. Once approved, the participant must submit a local travel voucher (using [ConcurGov](#)) for final reimbursement.

40.7.10 Separating Employees.

Managers of separating TIGTA employees who receive PTSP subsidies must ensure that the participant cancels their subsidy benefit through the [DOT TRANServe web application](#) in a timely manner.

40.7.10.1 TRANServe Benefit Program Cardholders. TRANServe provides administrative services and expertise in support of the TIGTA's transit benefit program. Under this Agreement, TRANServe agrees to provide a comprehensive technical and management expertise, services and goods on a reimbursable basis. Employees separating from TIGTA, who use a TRANServe Benefit card to receive monthly transit subsidies, must return the TRANServe Credit card to their manager on the day of separation.

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40.8 Credential Policy

40.8.1 Abbreviations and Acronyms.

BFS – Bureau of the Fiscal Service

BOS – Board of Survey

EOD – Entrance on Duty

FM&SS – Facilities Management & Support Services

FM – Facilities Management

HSPD-12 – Homeland Security Presidential Directive-12

HC&PS – Human Capital & Personnel Security

ID Card – Identification Card

IG – Inspector General

LEOSA – Law Enforcement Officers Safety Act

NCIC – National Crime Information Center

OI – Office of Investigations

OMS – Office of Mission Support

PIV Card– Personal Identity Verification Card

PDS – PIV Data Synchronization

PDIG – Principal Deputy Inspector General

SA – Special Agent

SAC – Special Agent in Charge

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TIGTA – Treasury Inspector General for Tax Administration

HR – Human Resources

40.8.2 Introduction.

The purpose of this Section is to establish policy and identify requirements for issuing, using, controlling, and accounting for official credentials and badges/shields authorized for use by TIGTA employees.

40.8.3 Authorities.

- [18 U.S. Code §§ 499, 701, and 1028](#)
- [Treasury Department Policy 15-71; Chapter V, Section 5](#)

40.8.4 Definitions.

Bureau badges – These are distinctive gold shield shaped emblems, which convey the instant authority of the bearer and serve as an outward sign and representative symbol of specific authority. For purposes of this Section, the term “bureau” refers to TIGTA.

Credentials – These are recognized forms of identification, which describe the authority of the bearer and identify that individual’s right to exercise specific authority for expressed official and legal purposes.

Credentials without a badge – These are issued to authorized employees, as warranted. Such person(s) may not have specific statutory authority of the types listed below, but are not necessarily limited to: accessing facilities, property, files, or records; and requesting or requiring assistance in compliance with official duties. Positions may include, but are not limited to, managers; evaluators; or auditors.

Credentials with a SA/investigative specialist badge – These denote that the bearer performs specific official functions as authorized by law, statute, or the Department of Treasury/TIGTA policy. Positions are limited to SAs and identified Investigative Specialists. Positions where the duties are limited to auditing, general investigating, and legal work shall not be issued SA/investigative specialist badges unless TIGTA approves the issuance.

Criminal investigator – Henceforth referred to as SA.

40.8.5 Temporary ID Card & HSPD-12 PIV Card.

The OMS/FM&SS will issue a temporary ID card, which identifies the bearer as a TIGTA employee, to all new TIGTA employees upon EOD. The OMS/FM&SS may also issue temporary ID cards to contractors, if appropriate. If the employee/contractor is eligible for an HSPD-12 PIV Card, the temporary ID card shall be used to identify the bearer as

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a TIGTA employee/contractor until the employee/contractor receives a HSPD-12 PIV Card. The temporary ID card will be in addition to any TIGTA-issued credentials.

Each temporary ID card will include the following:

- FRONT
 - A color photo of the employee with the appropriate colored background;
 - The name of the employee;
 - The signature of the employee;
 - An ID Card number to include the suffix letter “IG”;
 - The date of issue;
 - The word “TIGTA” in the lower right corner; and
 - The TIGTA Seal.

- REVERSE
 - Some cards are blank or have the following warning (due to the vendor’s updated product): “Issued for identification of holder. Improper use, possession, alteration, reproduction or counterfeiting of this card will make the offender liable to criminal penalties”;
 - “Property of U.S. Government. If found drop in any U.S. mailbox. Postmaster: Postage Guaranteed”; and

 - Return to:
OMS/FM&SS Credentialing Office
901 D Street, SW, Suite 600
Washington, D.C. 20024

40.8.5.1 New Hires. Temporary ID cards will be produced by the OMS/FM&SS Credentialing Office at TIGTA headquarters in Washington, D.C. TIGTA’s OMS/FM&SS Credentialing Office will issue TIGTA Temporary ID Card numbers and keep a record of each ID Card issued. TIGTA’s OMS/FM&SS Credentialing Office will maintain any required personal information and a color photo of each employee.

40.8.5.2 Contractors. Contractors assigned to TIGTA are required to undergo a personnel security screening and obtain a temporary ID card, a building pass, or both, and possibly an HSPD-12 PIV Card, if network access is required to perform the duties of the contract. Any TIGTA function hiring a contractor is required to contact TIGTA’s OMS/FM&SS Credentialing Office prior to allowing the contractor access to TIGTA facilities.

40.8.5.3 Employees. When a TIGTA employee receives their HSPD-12 PIV Card, the temporary ID card will be turned into or sent to the OMS/FM&SS Credentialing Office by the employee’s immediate manager.

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40.8.5.4 TIGTA Property. The temporary ID cards are the property of TIGTA and are solely issued for use within a TIGTA location. Such ID cards cannot be used to gain entry into other Treasury buildings.

40.8.5.5 Lost ID Card. Lost temporary ID cards shall be reported to OMS/FM&SS Credentialing Office as soon as possible.

40.8.5.6 Visitor Badge. The OMS/FM&SS shall ensure that physical security procedures and controls are in place to safeguard personnel and prevent unauthorized access to TIGTA facilities. It is paramount that visitors be recognized and escorted while on the premises to prevent unauthorized access to offices, conversations, and/or documents.

The OMS secretary will manage and control TIGTA's Headquarters Visitor Badge program. The secretary will:

- Issue yellow "TIGTA Visitor" badges upon request by a TIGTA employee; and
- Maintain the TIGTA Visitor Log Book.

TIGTA headquarters employees must request a TIGTA visitor's badge from the secretary for all of their guests, to include other Treasury employees. Such badges may be requested in advance or by escorting their guest to the secretary in Suite 600. In addition, TIGTA headquarters employees must:

- Contact the OMS executive assistant in the secretary's absence;
- Escort their guest at all times while at headquarters;
- Ensure the visitor's badge is displayed at all times while in headquarters; and
- Promptly return the TIGTA visitor's badge(s) upon guest departure.

40.8.5.7 HSPD-12 PIV Card Issuance. The purpose of sponsorship is to validate all information required for applicants and then to initiate sponsorship in the [HRConnect](#) system, under TIGTA PDS. The sponsorship process will vary somewhat, depending on whether the employee is new to Federal Government service or is transferring from a Treasury bureau or another agency. In general, the sponsor verifies and, if necessary, updates all the required applicant information directly in *HR Connect*, as it serves as the authoritative source for sponsorship information.

The following is a general overview of the steps taken based on *HRConnect*/PDS and USAccess systems in use:

- The HC&PS receives a "Ready to Sponsor" e-mail from BFS;
- The sponsor verifies/updates the employee's information in *HRConnect*, e.g., TIGTA e-mail address, work location of the gaining employee, and determine if a concealed weapon is authorized, depending on the employee job series (e.g., 1811);

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- The sponsor validates the employee in *HRConnect*, saves the updates, and sends the employee's record to USAccess;
- If the new employee is a transfer from an outside agency, the sponsor will initiate a "reissuance" of their HSPD-12 PIV card, or if the new employee is a transfer from within the Department of the Treasury, will require a "reprint" after being sponsored in *HRConnect*; and
- The new employee is sponsored.

The sponsor's main duties are not complete until the HSPD-12 PIV Card is activated. In between sponsorship and activation, the sponsor may be called on to check on the status of the applicant in USAccess or to update incorrect information discovered during enrollment.

40.8.5.8 HSPD-12 PIV Card Destruction. An HSPD-12 PIV Card must be destroyed under the following circumstances:

- When it has expired;
- When the owner has lost affiliation, *e.g.*, separation, end of contract, *etc.*;
- When the card is returned after being out of direct control of the owner, in accordance with Federal Public Key Infrastructure Policy; or
- When the credential is replaced with a new credential due to name change, re-issuance, or re-enrollment.

An HSPD-12 PIV Card credential must be returned to TIGTA's HSPD-12 security officer immediately for termination and destruction. The card will need to be revoked and destroyed within USAccess as well as destroyed physically. This is to ensure that the privacy data of the credential owner is protected in accordance with the Privacy Act of 1974 and to ensure the card is physically destroyed, to include the destruction of the integrated circuit chip, all personally identifiable information is removed from the face of the card, and the magnetic strip on the rear of the card is severed.

If a TIGTA employee encounters any of the above noted circumstances, the HSPD-12 PIV Card should be returned immediately to TIGTA's Personnel Security Office. TIGTA's HSPD-12 security officer will be responsible for the destruction and termination of the HSPD-12 PIV Card.

The HSPD-12 PIV Card Exit Strategy. An HSPD-12 PIV Card must be returned upon retirement, separation or termination through the following process:

- Any separating employees/contractors with an official Post of Duty (POD) in the National Capital Region (NCR) will return their HSPD-12 PIV cards to the TIGTA National Headquarters. Please contact TIGTA's Personnel Security Office at TIGTAPersonnelSecurityOffice@tigta.treas.gov.

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- Any separating employees/contractors with an official POD outside the NCR will return their HSPD-12 PIV cards to TIGTA's Houston office. Please contact TIGTA's Personnel Security Office at TIGTAPersonnelSecurityOffice@tigta.treas.gov.

There are two locations to which the HSPD-12 PIV Card can be returned.

TIGTA employees in the National Capital Region (NCR) should return the HSPD-12 PIV Card to:

TIGTA/OMS/Personnel Security Office
901 D Street, SW, Suite 600
Washington, D.C. 20024

TIGTA employees outside of the NCR should return the HSPD-12 PIV Card to:

TIGTA/OMS/Personnel Security Office
1919 Smith Street
Houston, TX 77002

40.8.6 Credentials and Badges/Shields.

40.8.6.1 Purpose. This Section establishes policy and identifies requirements regarding the issuance, use, control, and accountability of official credentials and SA/investigative specialist badges/shields utilized by TIGTA employees.

40.8.6.2 Policy. It is the policy of TIGTA that credentials and SA/investigative specialist badges shall be issued for and authorized only to specific personnel as evidence of their authority when having contact with the public and in official dealings with Federal, State, local, or foreign officials under purposes authorized by law, statute, or Treasury regulation to conduct official TIGTA business. The Director, FM&SS, has overall responsibility for the authorization, issuance, and accountability of TIGTA credentials, to include retired law enforcement officer photographic identification, as well as badges/shields.

40.8.6.3 Requirements. Credentials will usually be issued only to permanent TIGTA employees by the TIGTA FM&SS Credentialing Office. As determined by the IG, either on a case-by-case basis or by category of employee position and upon positive determination of need, credentials and SA/investigative specialist badges/shields may be issued to temporary personnel. Examples may include temporary hires or a Federal employee of another agency who possesses unique skills and is engaged to conduct special investigations or inquiries on behalf of TIGTA. Requests for the issuance of credentials, with or without a badge, to designated security or other issuing authority for personnel in positions not previously identified as requiring the same shall be in writing

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and approved by the TIGTA function head. This shall be based upon the incumbent's official position and the degree to which they engage in activities that support the need for credentials and badges in fulfillment of specific official responsibilities.

40.8.6.3.1 Contents. Credentials shall consist of upper and lower laminated cards, which shall be permanently affixed, in a protective, durable case or folder to protect them and inhibit removal or tampering. The upper portion shall display the printed legal name; the bottom portion shall describe the official title of the bearer, the authority conferred and provide evidence of the bearer's signature and photograph.

Credentials shall describe the designated scope of authority and duties of the bearer, and, at a minimum, include:

- A full-face, color photograph, in front of a blue or neutral background with no printed wall paper or wood paneling, showing a true likeness of the bearer in the attire in which the employee serves while on duty. If prescription glasses are worn full-time, such glasses will be worn in the bearer's photograph;
- The bearer's printed legal name, official title, and signature;
- The agency: "Treasury Inspector General for Tax Administration;"
- The seal of TIGTA;
- The signature of the Inspector General or the PDIG, as applicable. If both are unavailable, TIGTA's Credentialing Office shall follow TIGTA's designated order of succession;
- A designated serial or control number; and
- Description of the bearer's legal statutory, regulatory, or other specific authorized duties.

40.8.6.3.2 Case or Folder. The credential carrying case or folder shall be black in color, approximately 3.5 inches in width and 5.5 inches in length when closed. Cases or folders will fold in half and contain two carrying pockets; one for the upper portion and one for the bottom portion of the credential, as described above. When opened, both portions of the credential must be subject to unobstructed viewing. Cases or folders may be equipped with a carrying clip and badge/shield carrying surface at the discretion of the bureau head.

40.8.6.3.3 National Security Clearance. Credentials shall not indicate the bearer's security clearance or eligibility for access to national security information. Certification of clearance shall be handled by established personnel security verification procedures and be obtained in advance of all instances involving access to classified information.

40.8.6.3.4 Requirements for Issuing Credentials and Badges/Shields.

40.8.6.3.4.1 Controls. All credentials and SA/investigative specialist badges are property of the U.S. Government and TIGTA. Credentials and SA/investigative

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specialist badges will be returned to the supervisor of the SA upon termination of employment, need, or upon request of issuing authority, and forwarded to TIGTA FM&SS. Credentials and SA/investigative specialist badges are not transferable and are subject to inventory and inspection at the discretion of the Inspector General. Each employee shall be required to sign a receipt in the form of a TIGTA Office of Investigation (OI) Form 1930, *Custody Receipt for Government Property*. This form is found in the Microsoft Word templates library (New>Personal>Investigations Forms>), when issued a credential and/or SA/investigative specialist badge. The TIGTA OI Forms 1930 are filed with TIGTA OMS/FM&SS and maintained according to TIGTA's records retention schedule.

40.8.6.3.4.2 Transmittal. When credentials and/or SA/investigative specialist badges are transmitted between TIGTA facilities, they will be packaged in double envelopes together with their transmittal letter or memorandum. Within the U.S., including the Commonwealth of Puerto Rico and U.S. territories or possessions, credentials and/or SA/investigative specialist badges will be sent via the current carrier authorized by the General Services Administration contract for U.S. Government express mailings. Credentials and/or SA/investigative specialist badges will be mailed to, from, and within overseas areas, or courier via diplomatic pouch, as may be necessary.

40.8.6.3.4.3 Serial and Control Numbers. Serial and control numbers shall be used for accountability purposes such that credentials and SA/investigative specialist badges shall normally be issued in consecutive order as individual recipients are authorized to receive them. Once assigned by the TIGTA FM&SS Credentialing Office, the numbers shall not be reused except to ensure compliance with Federal Property Management Regulations relating to reusable Government property or as authorized by TIGTA.

40.8.7 Safeguarding.

Individuals authorized to possess credentials and SA/investigative specialist badges/shields are personally responsible for safeguarding these items from loss, theft, or possible misappropriation by any means while minimizing personal risk. Credentials and SA/investigative specialist badges should be carried on the bearer's person and not left or stored in a manner that allows access by unauthorized persons. When not being used for a given period of time, or when the bearer is on extended leave, credentials should be safeguarded (e.g., secured in an office security container or locked file cabinet).

40.8.7.1 Reporting Loss or Theft. In all instances, loss or theft of credentials and SA/investigative specialists badges/shields must be reported to both TIGTA's BOS and OMS/FM&SS officials as soon as possible when the loss/theft is discovered, preferably no more than 72 hours after the credential/badge is realized as lost or stolen. Pursuant to Chapter (600)-130, the TIGTA BOS must be notified at [*TIGTABOS@tigta.treas.gov](mailto:TIGTABOS@tigta.treas.gov) via an official memorandum by the employee's supervisor. A signed report of loss or theft must be submitted, which identifies the bearer's name, credential, SA/investigative specialist badge/shield number, date and place where the incident occurred, and other

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relevant facts. The BOS will conduct their investigation and, upon completion, they will send an e-mail to the function who will make the final determination. The function will contact OMS/FM&SS Credentialing Office, authorizing permission to reprint a new credential to replace the missing one. SA badge/shields may require immediate reissue due to their law enforcement function. In such instances, SA badges/shields may be reissued prior to the BOS inquiry upon request by OI.

Recovered credentials and SA/investigative specialist badges/shields are to be reported to the OMS/FM&SS Credentialing Office or the SAC/director or function head of the bearer's division without undue delay, and accountability records, such as the NCIC, shall be modified to reflect the recovery. The credential holder's immediate supervisor is responsible for contacting the OMS/FM&SS Credentialing Office to inform them of the recovered credential/badge(s). Recovered credentials may be either destroyed or reissued to the bearer, as appropriate. Under no circumstance, however, are individuals to retain more than one credential at a time.

Retired badges may only be purchased upon retirement. No replacements will be given for misplaced, stolen, or destroyed credentials. Upon the loss of any initial retired credential, the credential will only be replaced with identification card in accordance with Treasury policies or applicable law.

40.8.8 Updating Credentials.

Credentials are not to be reissued merely because of a change in the name or title of the authenticating official(s).

Credentials may be updated and reissued to the bearer when a change takes place under the following conditions:

- Legal name change;
- Official reassignment to a different position to reflect a change in title or authority;
- Significant change in the bearer's appearance over a period of time; or
- Mutilation of the credential, excessive wear, or lapse of sufficient time to indicate that a lost or stolen credential will not be recovered or otherwise returned.

40.8.8.1 Disposition. Records shall be maintained by the TIGTA OMS/FM&SS Credentialing Office to indicate the disposition of all credentials and SA/investigative specialist badges/shields. Employees terminating employment shall return their credentials to the TIGTA OMS/FM&SS Credentialing Office and SA/investigative specialist badges/shields to their immediate supervisor prior to being granted final clearance and separating from employment. The TIGTA OMS/FM&SS Credentialing Office shall take appropriate action to ensure that credentials and SA/investigative specialist badges/shields are returned, or otherwise accounted for, prior to separating an employee from Federal service. Credentials of persons who retire or separate from TIGTA may be held for a period of time at the discretion of TIGTA and then destroyed

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unless approved for special disposition as part of a TIGTA award program as outlined below. Special agent/investigative specialist badges shall also be returned to inventory unless approved for special disposition as part of an award program as outlined below. Such badges shall remain in the inventory for a minimum of 180 days prior to being re-issued. TIGTA is not responsible for the inappropriate actions, or misuse by current credential holders, which may result in termination of privileges.

40.8.8.2 Credential Cancellations. Credentials may be canceled and awarded to retirees when such awards are established through a TIGTA employee incentive award program. Canceled credentials shall be either perforated or permanently stamped to reflect that the individual is “retired” or otherwise indicate that the credential is awarded “for honorable service.” The canceled credential must be marked in a manner to ensure distinction from active credentials, e.g., encased in Lucite, or other display-type manner at the discretion of TIGTA, to limit use to exhibition purposes only. Issuance of new credentials to retirees or persons previously separated is authorized with the proper request and approval by the function head or executives.

40.8.9 Special Agent/Investigative Specialist.

Special agent/investigative specialist badges/shields may be awarded when such awards are established through TIGTA’s employee incentive program. For example, awarded SA badges/shields may be encased in Lucite, or other display-type material, and/or fitted with a “retired” or “honorable service” plate in a manner to ensure distinction from active SA/investigative specialist badges/shields and to limit such use to exhibition purposes only. Issuance of new replacement SA/investigative specialist badges/shields to retirees, or persons previously separated from TIGTA, as awards, is not authorized.

40.8.9.1 Recognition. Credentials shall generally be honored for entry of the bearer during normal working hours into Treasury-owned, leased, or operated facilities for the conduct of official business. Possession of credentials does not relieve the bearer from complying with established access control requirements. Circumstances, which cast a reasonable doubt on authenticity or validity of the credentials or the matching identity or authority of the bearer, shall be reported to TIGTA’s FM&SS Credentialing Office.

40.8.10 Authentication.

Individuals are not authorized under any circumstances to authenticate or otherwise validate their own credentials.

Such authentication shall be executed according to the procedures set forth below:

- The Inspector General, or PDIG (or the next in line according to TIGTA’s designated order of succession) in the absence of the Inspector General for Tax Administration, shall authenticate credentials for TIGTA personnel, with respect to any credentials and SA/investigative specialist badges/shields issued to employees; and

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- Administrative processes shall be performed by TIGTA's OMS/FM&SS Credentialing Office which is responsible for issuing credentials and/or SA badges/shields.

40.8.10.1 Penalties. The careless handling, abuse, misuse, or intentional misrepresentation of official credentials and SA/investigative specialist badges/shields shall be cause for possible administrative or disciplinary action which may include temporary suspension, reassignment, revocation of official duties and responsibilities, or other penalties.

Instances involving senior officials shall be reported concurrently to the Inspector General for Tax Administration, U.S. Department of the Treasury's Office of the Inspector General, and TIGTA's OMS/FM&SS Credentialing Office.

The OI's Special Investigations Unit will investigate TIGTA employee's negligence, mishandling, abuse, misuse, or misrepresentation of official credentials and SA/investigative specialist badges/shields. Credentials and badges/shields shall never be issued or used for transacting unofficial or personal business.

Penalties may be imposed pursuant to law for improper use of official identification, including:

- [18 U.S.C. § 499](#) which states: "Whoever falsely makes, forges, counterfeits, alters, or tampers with any naval, military, or official pass or permit, issued by or under the authority of the United States, or with intent to defraud uses or possesses any such pass or permit, or impersonates or falsely represents himself to be or not to be a person to whom such pass or permit has been duly issued or willfully allows any other person to have or use any such pass or permit, issued for his use alone, shall be fined under this title or imprisoned not more than five (5) years, or both";
- [18 U.S.C. § 701](#) which states: "Whoever manufactures, sells, or possesses any badge, ID card, or other insignia, of the design prescribed by the head of any department or agency of the United States for use by any officer or employee thereof, or any colorable imitation thereof, or photographs, prints, or in any other manner makes or executes any engraving, photograph, print, or impression in the likeness of any such badge, ID card, or other insignia, or any colorable imitation thereof, except as authorized under regulations made pursuant to law, shall be fined under this title or imprisoned not more than six months, or both"; or

[18 U.S.C. § 1028](#) establishes penalties, e.g., fines and/or imprisonment or both, for fraud and related activity in connection with identification documents.

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40.8.11 Requirements of the Inspector General and TIGTA OMS/FM&SS Credentialing Office.

The Inspector General for Tax Administration and TIGTA's OMS/FM&SS Credentialing Office, shall ensure that:

- Credentials, with or without SA/investigative specialist badge/shields, are issued only to authorized personnel;
- Records are properly maintained with respect to credentials and SA/investigative specialist badges/shields that are issued, returned, lost, stolen, canceled, or destroyed;
- The loss or theft of credentials and SA/investigative specialist badges/shields is reported to the designated security and/or issuing authority for appropriate action. This may also include notification to the NCIC and notification of the facts related to the loss or theft, to State and local police;
- Review samples of each type of credential to ensure conformance with this Section;
- Security or other issuing authorities safeguard supplies, process and maintain related records and control the issuance of official credentials and SA/investigative specialist badges/shields;
- Periodic inventories of existing stock of blank credentials, SA/investigative specialist badges/shields and credential case/folders to ensure that sufficient supply is procured and available for use. Inventories shall also be conducted prior to the transfer of responsibility from one designated security or issuing authority to a successor; and
- Personnel who are issued credentials and SA/investigative specialist badges/shields are properly informed as to the requirements and obligations governing such use under prescribed professional standards of conduct.

40.8.12 Issuance of Retired Law Enforcement Photographic Identification.

This section establishes policy and procedures related to the issuance of photographic identification to qualified retired law enforcement officers of TIGTA pursuant to [18 U.S.C. § 926C](#), the Law Enforcement Officers Safety Act of 2004, as amended (the Act). The Act exempts qualified retired law enforcement officers from State laws prohibiting the carrying of concealed firearms. The Act specifically excludes from the definition of a firearm a machinegun, silencer, or any destructive device defined in [18 U.S.C. § 921](#) (including a bomb, grenade, poison gas or mine). Also, the Act does not override State laws that permit private persons or entities to prohibit the possession of a concealed firearm on their property, or the possession of firearms on any State or local government property, installation, building, base, or park.

The Act does not convey any law enforcement authority (e.g., power to execute and serve search or arrest warrants). Thus, it does not authorize the carrying of a firearm on a commercial airline. In addition, the test for obtaining Department of Justice

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representation is not affected by the Act. There are no circumstances in which retired agents will be deemed to be acting within the scope of official Government duties.

The Act specifically excludes from its coverage any retired agent who is under the influence of alcohol or another intoxicating or hallucinatory drug or substance while carrying a concealed firearm and any individual who is prohibited by Federal law from receiving a firearm.

40.8.12.1 Criteria for Issuing Photographic Identification to Retired Special Agents.

Upon receipt of a written application to the TIGTA OMS/FM&SS director, FM will provide photographic identification indicating that the holder is a retired law enforcement officer (retired TIGTA SA) who meets the following standards:

- Retired in good standing¹ for reasons other than mental instability;
- Retired with a minimum aggregate of 10 years of service as a law enforcement officer or, after completing any applicable probationary period, retired due to a service-connected disability;
- Provided a Federal Bureau of Investigation Criminal Justice Information Services Division records check of the NCIC database for the purpose of verifying that the retiree is not prohibited by Federal law from receiving a firearm.

In addition to obtaining photographic identification, in order to carry a concealed weapon, retired agents must possess a notarized certification issued by the State in which they reside. This certification, which must be dated within the past 12 months, must indicate that they meet the standards established by the State for training and qualification for active law enforcement officers to carry a firearm of the same type as the concealed firearm. TIGTA will not reimburse retired agents for any cost associated with this qualification requirement or provide firearm qualification testing for retired special agents.

Department of the Treasury Interim Guidance on Treasury Credentials, Badges and Shields, dated September 8, 2005, also requires that each retired agent seeking qualification under the Act must annually meet their state of residence standards, if any, regarding alcohol or drug use by law enforcement officers authorized to carry a firearm.

40.8.12.2 Procedures for Issuing Photographic Identification to Separated Special Agents. All requests for issuance of retired law enforcement officer photographic identification be forwarded to the, OMS/FM&SS e-mail inbox (LEORetirementEvaluation@tigta.treas.gov). Upon receipt of a request, OMS/FMS will forward to the applicant standard letter (Exhibit (600)-40.8.1) and an Application for

¹ A retired law enforcement officer is in "good standing" if they have no disciplinary or adverse actions documented in their eOPF during the five years immediately preceding retirement.

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Retired Law Enforcement Officer Photographic Identification (Exhibit (600)-40.8.2). The applicant must submit the application 30 days prior to separating from TIGTA, or within 30 days from separation. Upon receipt of the completed application, the Assistant Director, Facilities Management, will initiate a retirement evaluation check to ensure that the applicant is qualified to receive a retired law enforcement officer photographic identification (Exhibit (600)-40.8.3). The Assistant Director, Facilities Management, should first validate if TIGTA has a Retirement Evaluation Application on file. If not, one will be initiated and coordinated in order to determine:

- If there is/was any action initiated to remove or to propose to remove the applicant from service at the time of separation;
- Whether or not the applicant should be considered to have separated “in good standing”;
- If there is/was any proposal to suspend or revoke the applicant’s security clearance at the time of retirement; and
- If the applicant separated or is/was separating under a pending psychological fitness-for-duty inquiry, or after being found not fit for duty.

If the application is approved, the Assistant Director, Facilities Management, will notify the applicant of the approval by letter (Exhibit (600)-40.8.4) and transfer the application (and all associated documents) to the TIGTA OMS/FM&SS Credentialing Office. All documents obtained during the application process will be maintained on file with the TIGTA OMS/FM&SS Credentialing Office for approved applications. If the application is disapproved, the Assistant Director, Facilities Management, will notify the applicant as to the reason for the application denial (Exhibit (600)-40.8.5), and maintain on file all documents associated with the denial of the application. The determination to issue retired law enforcement officer photographic identification is within the discretion of TIGTA.

Approved applicants are directed in the approval letter to contact a TIGTA post of duty to schedule the photography. The TIGTA post of duty contacted by the applicant will electronically send the applicant’s digital photograph to the TIGTA OMS/FM&SS Credential Office for production of the photographic identification. Guidance for obtaining the digital photograph at the TIGTA post of duty is provided in Exhibit (600)-40.8.6. The OMS/FM&SS Credentialing Office will produce the photographic identification and mail it to the remote issuing officer at the TIGTA post of duty where the digital photograph of the applicant was taken. The TIGTA post of duty or the TIGTA OMS/FM&SS Credentialing Office will notify the applicant by telephone or by letter (Exhibit (600)-40.8.7) that the photographic identification is available for pick-up at the TIGTA post of duty.

The remote issuing officer located at the TIGTA post of duty will issue the photographic identification to the applicant upon confirmation of the applicant’s identity. The applicant must present at least two forms of identification. At least one of the identification

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forms presented must contain a government-issued photograph (e.g., driver's license or U.S. passport). Other suitable forms of identification may include a birth certificate or Social Security card.

40.8.12.3 Procedures for Issuing Photographic Identification to Retiring or Separating Special Agents.

Photographic identification credentials will be issued under this Section to retiring/separating TIGTA SAs who meet the following standards:

- Retiring/separating in good standing for reasons other than mental instability;
- Currently satisfies TIGTA firearms qualification requirements under Chapter 400, Section 130.4.2;
- Retiring with a minimum of 10 years of aggregate service as a law enforcement officer or, after completing any applicable probationary period, retiring due to a service-connected disability; and
- Entitled to Federal retirement benefits.

See Chapter (600)-70.3.8.1.1, Special Agent (GS-1811) Employee Retirements, for additional information on processing retirement requests for S/As.

40.8.12.4 Procedures for Re-issuing Photographic Identification.

Department of the Treasury Interim Guidance on Treasury Credentials, Badges and Shields, dated September 8, 2005, provides that replacement of retired law enforcement officers' identification is authorized only where the former employee: (1) substantiates in writing that his or her previously-issued retired law enforcement officer identification has been lost, stolen, or destroyed; (2) provides a copy of the police report attesting to such loss or theft; and (3) includes a notarized copy of their State of residence's certification that they have, within one year before the date the individual intends to carry a concealed firearm, been tested or otherwise found by the State to meet standards established by the State for training and qualification for active law enforcement officers to carry a firearm of the same type as the concealed firearm. Costs for replacing lost or stolen photographic identification may be charged, at the discretion of the TIGTA, to the separated employee.

All requests for replacement photographic identification should be sent to LEORetirementEvaluation@tigta.treas.gov. Notwithstanding the required additional documentation, requests for replacement photographic identification will be processed in the same way as initial requests.

CHAPTER 600 – MISSION SUPPORT

40 – Mission Support Activities

40.10 Physical Security and Information Systems Protection Policy

40.10.1 Overview.

This Physical Security and Information Systems Protection Policy establishes the minimum set of controls necessary to minimize risk to Treasury Inspector General for Tax Administration (TIGTA) personnel, information technology (IT), and other assets used to support TIGTA operations. [The National Institute of Standards and Technology \(NIST\) Special Publication \(SP\) 800-53 Security and Privacy Controls for Federal Information Systems and Organizations](#) includes the Physical and Environmental (PE) family of controls. These controls form the basis of requirements for application to facilities housing TIGTA information systems (refer (REF) to [NIST 800-53 PE-1a](#)).

40.10.2 Purpose.

The purpose of this policy is to outline Federally-mandated physical security and environmental controls to ensure protection of agency personnel, facilities, information systems, and assets. It also describes the minimum standards and means for evaluating the effectiveness of agency implementation.

40.10.3 Scope.

This policy applies to all TIGTA personnel, contractors, or guests within any TIGTA office space. In addition to distinguishing between leased or owned office spaces, TIGTA facilities are also separated into three categories differentiated primarily by the number of information systems, type of equipment, and volume or sensitivity of data managed within it. The information systems protection policy is separated into sections that detail security and privacy controls applicable to each type of facility.

40.10.4 General Roles and Responsibilities.

Outlined below are the roles and responsibilities associated with administering and enforcing TIGTA's physical security and information system protection program.

40.10.4.1 Office of Mission Support Facilities Management Team. The Facilities Management team is responsible for reviewing, developing, implementing, and enforcing physical security policies; conducting official surveys and inquiries; preparing reports of security violations and infractions; documenting findings; and recommending corrective actions as warranted.

40.10.4.2 Office of Investigations (OI). The OI is only responsible for securing their specialized law enforcement rooms and equipment at TIGTA National Headquarters and its PODs (Posts of Duty) in accordance with the [TIGTA Operations Manual Chapter](#)

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[400](#) and OI internal policies, and for conducting their own reviews to ensure that each facility is in compliance with those applicable Operations Manual standards and OI internal policies.

40.10.4.3 Authorizing Official (AO). The AO is responsible for the overall management of TIGTA's IT security program. The AO allocates resources to ensure proper identification, implementation, and assessment of common security controls, to include physical security, on TIGTA IT systems. The AO is responsible for authorizing the operation of a system and accepting any remaining residual risk. The AO formally assumes responsibility for a system and ensures it is maintained at an acceptable level of risk for TIGTA operations.

40.10.4.4 Chief Information Security Officer (CISO). The Cybersecurity team, led by the CISO, is responsible for providing oversight and guidance to those individuals implementing TIGTA's IT physical and environmental protection program. The Cybersecurity team facilitates the implementation of security controls within TIGTA, on behalf of the AO, and monitors TIGTA IT systems to ensure compliance. The CISO and Cybersecurity team must verify that controls found in this policy have been implemented and documented appropriately.

40.10.4.5 Information System Security Officers (ISSO). TIGTA's ISSOs are responsible for providing input relative to this policy to the Cybersecurity team about the TIGTA IT systems to which they are assigned. The ISSOs are responsible for ensuring that all controls applicable to the systems to which they are assigned are implemented and functioning correctly. They must also ensure that procedures to implement the policies listed below are documented.

40.10.4.6 Chief Information Officer (CIO). The CIO is responsible for ensuring resources are available and controls are implemented and functioning correctly.

40.10.4.7 Managers. TIGTA managers are responsible for supervising the use of local office security equipment, such as door card readers, lock combinations, file cabinet keys, safes, *etc.* Managers should also monitor and ensure that their employees are complying with all applicable physical security and information system protection policies and practices.

40.10.4.8 Users. TIGTA users are responsible for safeguarding and protecting classified and sensitive information, only granting office access to properly identified authorized personnel, escorting visitors at all times, and reporting unusual activity or incidents. As an end user of TIGTA information systems, every TIGTA user is also responsible for ensuring that IT assets assigned to them are protected in accordance with defined security requirements.

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40.10.5 Policy.

This section establishes minimum standards of protection for TIGTA leased buildings, compounds and facilities, including facilities operated by contractors on behalf of TIGTA. For this section, facilities include those for which TIGTA is responsible and that house TIGTA personnel, assets, and information.

40.10.5.1 Physical Security of TIGTA Facilities. In addition to the NIST 800-53 PE family of controls, protection for TIGTA facilities shall also be in accordance with Interagency Security Committee (ISC) security standards criteria. Physical security for TIGTA facilities within the National Capital Region (NCR) shall also accommodate the design criteria of the National Capital Planning Commission (NCPC) report, [Designing for Security in the Nation's Capital; dated October 2001](#), to the extent the incorporated designs achieve the protection objectives for the specific facility. The NCPC design specifications and recommendations shall be similarly considered for all historical facilities outside of the NCR.

40.10.5.1.1 Leased Facilities. Lease agreements for all General Services Administration (GSA) and non-GSA leased facilities must include provisions that ensure the TIGTA occupant(s) have the flexibility and permission to modify the facility for security changes or enhancements throughout the period of the lease. Security of leased facilities shall be consistent with NIST and ISC security standards and design criteria to the maximum extent practicable.

40.10.5.1.2 Multi-Tenant Leased Buildings. Lease agreements for spaces in which TIGTA is not the primary U.S. Government tenant shall ensure that security measures required by TIGTA will remain in place if the primary U.S. Government tenant vacates the facility or changes their security measures.

40.10.5.1.3 Federal Buildings. The GSA, and in some cases the Internal Revenue Service (IRS) (in locations where the IRS and TIGTA are co-located), control perimeter access to Federal buildings that may contain TIGTA office space. TIGTA security guidelines and protocol are enforced within its own office space to ensure personnel, information systems, and other assets are properly safeguarded.

40.10.5.1.4 Assessments and Risk Management. A security assessment process shall be established and maintained for all facilities to ensure implementation of the minimum safeguards of NIST and ISC Security Standards. Facility Security Assessments (FSA) required by the ISC shall be conducted by the Federal Protective Service (FPS) prior to occupancy and at [intervals](#) identified below for the [Facility Security Level](#) (FSL) determined by the FPS FSA.

[The Risk Management Process: An Interagency Security Committee Standard, 2021 Edition](#), classifies facilities with a FSL. The FSL for each facility and the resulting

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security requirements depends upon five factors: mission criticality, symbolism, facility population, facility size, and threat.

The initial FSL determination for newly leased or owned space will be made as soon as practical, after the identification of a space requirement (including succeeding leases). The FSL determination ranges from a Level I (lowest risk) to Level V (highest risk). The determination should be made early enough in the space acquisition process to allow for the implementation of required countermeasures (or reconsideration of the acquisition caused by an inability to meet minimum physical security requirements).

Risk assessments will be conducted at least once every five years for Level I and II facilities and at least once every three years for Level III, Level IV, and Level V facilities. The FSL will be reviewed and adjusted, if necessary, as part of each initial and recurring risk assessment.

The responsibility for making the final FSL determination rests with the Facility Security Committee (FSC) who must devise a risk management strategy and, if possible, fund the appropriate security countermeasures to mitigate the risk:

- For single-tenant facilities owned or leased by the government, a representative of the FSC agency will make the FSL determination in consultation with the owning or leasing department or agency and the security organization responsible for the facility (generally FPS).
- In multi-tenant facilities owned or leased by the government, the Designated Official (DO), in coordination with a representative from each Federal tenant (*i.e.*, the Facility Security Committee), will make the FSL determination, in consultation with the owning or leasing department or agency and the security organization responsible for the facility (generally FPS).

When the security organization and the owner/leasing authority do not agree with the FSC or DO with regard to the FSL determination, the ISC, as the representative of the Department of Homeland Security (DHS), will facilitate the final determination. The FSL determination shall be documented, signed, and retained by all parties to the decision.

The FPS assessment identifiable vulnerabilities will be reviewed by the Facility Security Committee (FSC), or the senior security official for facilities that do not require a FSC, with the assigned FPS inspector. Those vulnerabilities that cannot be corrected or mitigated through other measures, the associated risk(s) will be accepted by the FSC, and documented accordingly. Security vulnerabilities not corrected prior to facility security baseline of protection development shall be documented. Plan of Actions and Milestones (POA&M) shall be established to correct the vulnerabilities as soon as possible.

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Additional security-in-depth or comparable measures shall be implemented to offset vulnerabilities until the conditions are corrected.

The OI offices are reviewed during a physical security inspection every two years.

40.10.5.1.5 Facility Security Committees (FSC). The FSC provides a standing body to address facility-specific security issues to ensure the protection of federal employees, essential functions, and government property.

The FSC will perform the following functions in accordance with ISC standards:

- Establish the Facility Security Level (FSL) in conjunction with the security organization and the owning or leasing agency.
- Determine the appropriate Level of Protection (LOP) for the facility.

In single Federal-tenant facilities, the Federal department or agency with funding authority is the decision-maker for the facility's security and has the option to use ISC standards or other internal procedures to make security decisions. For facilities with two or more Federal tenants with funding authority, an FSC will be established to make security decisions for the facility.

A TIGTA representative and alternate (if available) shall be appointed to and participate in the FSC established for each building in accordance with [The Risk Management Process, An Interagency Security Committee Standard, 2021 Edition; Appendix D: How to Conduct a Facility Security Committee](#).

TIGTA shall ensure an FSC is established and maintained for their leased buildings and facilities not already having an FSC established by the existing Federal tenant(s), GSA or FPS. Ideal representation on the FSC will include expertise in security, facility management, architecture, engineering, and financial management.

The FSC will have a chairperson. The chairperson is the senior representative of the primary Federal tenant. The senior person with the primary Federal tenant may designate a senior staff member with decision-making authority to serve as the chairperson; however, the senior representative retains the responsibility for the FSC. Should the senior person with the primary Federal tenant decline to serve as the chairperson, the FSC members shall select a chairperson by majority vote. The FSC chairperson must represent a rent paying Federal department/agency.

Each Federal tenant agency shall designate its representative. Tenant representatives shall be senior officials/individuals with decision-making authority for their organization. If the FSC member does not have authority to make funding decisions, the FSC

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member is responsible for making the appropriate request(s) to their organizational headquarters for funding authorization. Only those Federal tenants that pay rent on space in the facility will have a seat and a vote on the FSC.

New facility Federal tenants shall be included as FSC members no later than 60 days after occupying the facility.

In addition to those functions identified in the [The Risk Management Process, An Interagency Security Committee Standard, 2021 Edition; Appendix D: How to Conduct a Facility Security Committee](#), FSC procedures shall provide the following functions:

- a. A means of communicating threat- or security-related notices to the facility population;
- b. Liaison to local law enforcement, fire, and other emergency response authorities, and established roles and responsibilities in responding to incidents and emergencies at each facility;
- c. Determination of appropriate security measures to be implemented during increased threat conditions; and
- d. Review and adjustment of security measures as needed.

Federal employees selected to be members of the FSC are required to successfully complete a training courses that meet the minimum standard of training established by the ISC. The training is available on the [Homeland Security Information Network \(HSIN\)](#) and/or [Federal Emergency Management Agency](#) websites. The training will minimally include:

- IS-1170 – Introduction to the Interagency Security Committee and Risk Management Process
- IS-1171 – Introduction to Interagency Security Committee Documents
- IS-1172 – Interagency Security Committee Risk Management Process: Facility Security Level Determination
- IS-1173 – Interagency Security Committee Risk Management Process: Levels of Protection and Application of the Design Basis Threat Report
- IS-1174 – Interagency Security Committee Risk Management Process: Facility Security Committees

The FSC shall remain active until no longer required in accordance with ISC standards.

40.10.5.1.6 Security Plans and Operating Procedures. Security plans that document security operations and procedures for the facility shall be developed for each facility, as feasible. These plans shall identify, at a minimum, the procedures for the following:

- a. Roles and responsibilities for the building security;

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- b. Gaining access to, and opening and closing the facility;
- c. Visitor access to the facility;
- d. Alarm system operations and alarm response;
- e. Reporting security vulnerabilities and incidents;
- f. Increased threat conditions;
- g. Code Adam alerts;
- h. Function of facility-specific building security committees; and
- i. Emergencies relative to physical security.

These procedures shall be coordinated with occupant emergency plans, security procedures applicable to information or assets stored within the facility, and other plans and procedures applicable to the facility. Security plans will be reviewed annually and updated as needed to accommodate changes in roles and responsibilities, changes in building security, or the change in building tenants, which affect security plans.

40.10.5.1.7 Identification and Access Media. All identification and access media, including the process of control, accountability, storage, issuance, revocation, and disposition, shall be in accordance with bureau implementation of Homeland Security Presidential Directive 12 (HSPD-12), [Policy for a Common Identification Standard for Federal Employees and Contractors](#), dated August 2004.

Access to all unused or blank stock of identification and access media, including ID cards, access cards, key fobs, *etc.*, shall be permitted only by those persons with the requisite trustworthiness determination, need-to-know, and authorization to finish and program the identification/access media. All equipment used to finish and program identification and access media shall be secured and controlled commensurate with the access to be gained with the media. When identification or access media must be transmitted via U.S. Mail or other delivery service, sufficient controls shall be implemented to ensure only the authorized intended recipient assumes control of the media from the carrier. This includes restricted delivery and signature, similar to that required for national security classified material.

Facial Images. All pictures on TIGTA identification media shall display the entire facial features of the subject. Persons with, temporary and medically required coverings, such as bandages, shall have their photographs taken once the coverings can be removed. Glasses worn by the subject when the picture is taken shall be prescription glasses required to be worn by the subject when entering, while inside and upon leaving facilities. Shaded or darkened glasses shall not be worn when the picture is taken.

Covering the Face. While entering and within facilities for security purposes, all persons shall ensure their face is uncovered at all times. Persons having temporary, medically required coverings of facial features, such as bandages, shall be required to identify

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themselves through other methods, as determined by the TIGTA security official responsible for the facility.

Display of Identification. All persons entering TIGTA facilities, and unless otherwise allowed by bureau security policy, shall display identification at or above the waist, in plain view at all times. Identification shall be removed from view upon exiting a facility. All persons shall surrender identification for verification of identity upon request at each facility entrance and any time within facilities.

40.10.5.1.8 Access after Regular Business Hours. After regular business hours and on weekends/holidays, employee badge-holders must sign in (and out) on the GSA or other Employee After-Hours Log-in Book upon entering and exiting the TIGTA facilities. The badge-holder must identify their room and telephone number so that duty, uniformed, guard force personnel or emergency responders will be able to locate them in the event of an emergency.

40.10.5.1.9 Prohibited Items. Unless specifically permitted by the senior TIGTA security official, or Bureau Head, or as otherwise permitted or required by law, and as restricted by Department ethics and standards of conduct, the following items are prohibited within TIGTA facilities:

- a. Illegal drugs, paraphernalia, and contraband;
- b. Weapons of any type, with the exception of weapons issued to law enforcement and guard force personnel for the performance of official duties. Prohibited weapons include, but are not limited to, firearms, knives or other devices with blades in excess of four inches, swords, explosives, incendiary devices, nightsticks, brass-knuckles, throwing stars, *etc.* This prohibition also includes ceremonial and/or replica weapons; and
- c. Tear gas, chemical agents, and other hazardous substances. Personal protection devices, such as mace, may be permitted with specific approval by the Office of Investigations.

40.10.5.1.10 Visitor Escort Requirements in TIGTA Offices.

40.10.5.1.10.1 Introduction. This section identifies procedures when escorts are required to escort and assist visitors within TIGTA facilities. Use of escorts may be necessitated for an entire facility, work areas off limits to the public or certain areas restricted to designated and/or specially badged employees. Examples include, but are not necessarily limited to Sensitive Compartmented Information Facilities (SCIFs), secure rooms, approved open-storage areas, production areas, equipment/power vaults and generator areas, phone/wire closets, computer rooms and servers, restricted access work areas and the like.

40.10.5.1.10.2 Escort Time Frame. When escorts are required, visitors shall be accompanied by employees or authorized contractor personnel. Escorts shall

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accompany visitors at all times from their point of entry through point of departure. If visitors require a restroom break, the escort shall wait outside and resume escort duty when the visitor exits. Similarly, if short breaks are taken to obtain snacks, water, *etc.*, the escort shall remain with the visitor. Each escort is responsible for the visitor(s) he or she is assisting for the duration of the visit.

40.10.5.1.10.3 Visitor Screening. Every facility is unique and limitations on access are based on the nature of work being performed; classification or sensitivity of information; use or production of high-value or negotiable monetary instruments, equipment and/or manufactured items warranting specialized handling, accessibility, maintenance, monitoring or protection. Restrictions may further apply to those personnel who do not have access to particular information – whether it is classified, sensitive, pre-contract or procurement-sensitive.

Very Important Persons (VIP) visiting TIGTA locations may warrant an escort to expedite their visit with senior officials. Extending such courtesy may consist of pre-screening in coordination with on-site security or uniformed officers and visit-sponsoring officials. Waivers may be granted to authorize use of external private entrances but only in coordination with and approval of on-site security or uniformed officials.

Visitors shall normally be directed to a central control point either in or immediately adjacent to the building lobby. In addition to being escorted, visitors are expected to comply with established access control procedures, which includes issuance of visitor/escort-required badges. After check-in, the visitor shall either call the sponsoring office hosting the visit (and/or for whom an appointment has been made), or be directed to a designated waiting area.

The office or individual sponsoring the visit is responsible for providing an authorized escort for the visitor(s). Escorts shall be one or more assigned employee or authorized contractor personnel responsible for accompanying visitors throughout the visit. The number of escorts may depend on the size of the group of visitors, for example, at least one escort per every five visitors is required for large groups. Such persons must be employed within and/or have authorized access to the particular area(s) being visited.

Visitors shall follow the escort's instructions and comply with internal sign-in procedures in particular areas being visited. This may include, but is not necessarily limited to relinquishing prohibited items such as communication devices, mobile phones, photographic and recording equipment, *etc.* Internal work areas may also be equipped with visual displays such as colored lights or other readily discernable features in hallway and work areas to alert other occupant employees and authorized contractor personnel to the presence of uncleared individuals. All hallway and office doors not related to the visit shall be closed.

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40.10.5.1.10.4 Reporting Unusual Activities and/or Incidents. Any unusual activity involving visitors must be reported to the Office of Investigations immediately. Examples include but are not limited to attempts to use, read or download information from U.S. Government-owned/operated computer or related IT systems, introduction of USB “thumb” or “flash” drives, wandering away from escorts, walking into unlocked offices or rooms, attempts to use unauthorized electronic equipment, take photographs, *etc.* Reports shall include information as to who, what, when, where, how, with respect to the particular activity or incident.

40.10.5.1.11 Physical Security Operational Duties.

40.10.5.1.11.1 Office of Mission Support Facilities Management Team Responsibilities. The Office of Mission Support Facilities Management team implements TIGTA policies for protection of personnel, property, and information within TIGTA National Headquarters (NHQ) and Posts of Duty (PODs). This includes:

- a. Establish standards for the physical protection of TIGTA personnel, assets, operations, infrastructure, and facilities in order to ensure continued operation and fulfillment of TIGTA’s essential functions and services.
- b. Establish standards for identifying and protecting TIGTA critical infrastructure and key resources.
- c. Develop access control policies and procedures for access to TIGTA space.
- d. Develop standards, guidelines and training on vulnerability assessment and analysis. Advising and assisting in the analysis and selection of countermeasures, acting as liaison with external Federal and local law enforcement, and developing emergency operations.
- e. Facilitate and promote compliance with Department of the Treasury security policies for safeguarding classified and sensitive information.
- f. Report and liaison with the Department of the Treasury, DHS, and the ISC on critical infrastructure physical security program issues, including reporting annual Plan-of-Action and Milestones and overall program status.
- g. Provide guidance to TIGTA officials and overseeing program compliance.
- h. Conduct official surveys and inquiries; prepare reports of security violations and infractions; document findings and recommend corrective actions as warranted.
- i. Conduct biannual reviews of TIGTA National Headquarters and its PODs that are not located in a GSA or IRS collocated facility to ensure that each facility is in compliance with TIGTA’s Physical Security standards.
- j. Report and resolve security incidents, infractions and violations.
- k. Monitor current and planned security measures to maintain the integrity of the NHQ and providing security liaison to satellite locations.
- l. Administer security services at NHQ and satellite office locations.
- m. Administer access controls, badges, keys, key-cards, *etc.*, for TIGTA-occupied spaces.

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- n. Program HSPD-12 cards to provide personnel with access to TIGTA National Headquarters and the Beltsville, Maryland POD.
- o. Liaison with Kastle Systems to provide TIGTA personnel with HSPD-12 card access to office suites within TIGTA National Headquarters and the Beltsville, Maryland POD.
- p. Oversee and process requests for temporary TIGTA access badges to be issued to TIGTA personnel for all PODs and credentials for special agents, auditors and senior officials.
- q. Repair and maintain security equipment protecting classified and sensitive information.
- r. Liaison with the FPS security and GSA leasing/contracting officials with respect to access controls at TIGTA office locations.
- s. Coordinate the destruction of classified papers and sensitive waste.
- t. Report monthly Public Key Infrastructure (PKI), Logistical Access Control Systems (LACS) and Physical Access Control Systems (PACS) data to the Department of Treasury, which is a Homeland Security Presidential Directive 12 (HSPD-12) Policy for a Common Identification Standard for Federal Employees and Contractors, dated August 2004.
- u. Provide detailed reports and critical updates on the current state of PKI, LACS and PACS data to both Treasury and Federal Leadership (e.g., TEICAM Executive Forum, the Department, Office of Management and Budget (OMB), etc.), which support informed decisions regarding the future of Treasury's physical security activities, goals, and resources; and
- v. Serve as the USAccess Role Administrator, and is responsible for managing TIGTA's sponsor, adjudicator, registrar, security officer, and activator roles within USAccess. Requires the Role Administrator be fully aware of all Federal privacy laws and policies. Responsible for verifying that the appropriate separation of duties and policies are followed and that all training certification requirements are met.

40.10.5.1.11.2 Office of Information Technology Contractor Security Program Responsibilities.

- a. Establish standards and requirements for the protection of classified sensitive information, information systems, assets, infrastructure, and facilities accessed by contractors throughout all stages of the acquisition process.
- b. Establish policies on security guidance to contractors.
- c. Develop and issue standards and requirements implementing the National Industrial Security Program (NISP) under Executive Order 12829 and its implementing directives.
- d. Provide technical advice, guidance and assistance to project/contracting officers and designated security officials for building access.

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- e. Liaison with TIGTA Personnel Security Office for all matters concerning TIGTA contractor access to classified information and contractor security programs. This includes maintaining contact with the Defense Security Service (DSS) central verification activity to obtain facility security clearance information.

40.10.5.1.11.2.3 Employee Responsibilities by Role.

40.10.5.1.11.2.3.1 Manager Responsibilities.

- a. External access doors to all TIGTA offices must be properly secured (e.g. card reader, cipher lock, deadbolt lock).
- b. All lock combinations must be changed whenever an employee leaves the organization. If an employee leaves the organization under other than honorable circumstances, the combination locks must be changed immediately. At the very least, combination locks are to be changed once a year.
- c. For external access doors, cipher locks must be used in conjunction with a dead bolt lock. A separate dead bolt must be installed on outside entry doors without card readers.
- d. Computer screens are to be positioned to face away from windows and doors, whenever possible. If the physical layout of the office does not permit this, at a minimum, blinds, security screens or shades need to be installed and closed while using the computer.
- e. Keys for office doors and locking files must be secured when not in use and kept separate from the cabinets.
- f. TIGTA offices located in private buildings should, at a minimum, conduct a fire alarm/evacuation drill at least once a year.
- g. Monitor and enforce employee compliance with Treasury security policies for safeguarding classified and sensitive information.
- h. Approving procurement of new security equipment; security containers, office shredders, etc.
- i. Overseeing on-site collection and destruction of classified/sensitive paper waste.
- j. Coordinating maintenance and repairs on security equipment safeguarding classified information and installation of locking hardware on TIGTA space housing secure terminals for processing classified information.
- k. Maintain records on security equipment including locations of safes/bar-lock cabinets storing classified information and combinations.

40.10.5.1.11.2.3.2 Employee Responsibilities.

- a. All external doors are required to be closed at all times.
- b. Sensitive material and taxpayer information must not be left out at night or when offices are unattended. These materials are to be stored in a secure area (locking file cabinets).

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- c. During business hours and after hours, office access should be limited to authorized personnel and visitors only. Doors should be locked or entry monitored by a member of TIGTA staff. Persons seeking access to TIGTA space who are unknown to staff, such as individuals providing maintenance and other services, should be required to produce identification. Visitors should be properly identified with visitor badges and escorted at all times.

40.10.5.1.112.3.3 Escort Responsibilities. Escorts shall comply with all requirements of [40.10.5.1.10](#) Visitor Escort Requirements in TIGTA Offices, and ensure that visitors are not inadvertently or unwittingly exposed to classified, sensitive or other items or material, which they should not see, overhear, or otherwise obtain. This may require escorts to steer visitors away from desks, table tops, files, bookshelves, bulletin boards, *etc.* Visitors are NOT authorized to use Government-owned/operated computer or related IT systems. Any such attempt must be immediately reported to security officials. Escorts shall coordinate with and advise employees working in areas being visited that outsiders are in the vicinity and to exercise appropriate precautions. Simple rules include the following:

- a. If you observe anyone who is not wearing a badge, ask them if you can help;
- b. Politely inquire if they have a visitor's badge and if they do not, ask them to accompany you to the security or receptionist area;
- c. Do NOT try to restrain a visitor if they begin to walk away or resist efforts to help;
- d. Make a mental note of the visitor's description, what they are wearing, and immediately contact security, uniformed officers or administrative services personnel; and
- e. Should there be any type of incident involving visitors, contact security or uniformed officials immediately.

40.10.5.2 Protection of Information Systems. TIGTA information system facilities are separated into several categories differentiated primarily by the number of systems and volume of data managed within it. TIGTA's various information systems, and applicable physical and environmental controls are defined as follows:

- a. **Large Computing Centers (LCC)** – Martinsburg, WV; and Chamblee, GA;
- b. **Standard TIGTA Centers (STC)** – Any POD that contains server equipment and telecom equipment;
- c. **Lite TIGTA Centers (LTC)** – Any POD that contains telecom equipment, print appliances and printers; and
- d. **Telecommuting Sites (TS)** – Any location other than the regular office where the employee may conduct business. Generally, this is the home and/or customer location.

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40.10.5.2.1 Large Computing Center (LCC). The controls defined in this section are applicable to computer rooms designated as a LCC housing TIGTA IT equipment. These facilities are presently in Martinsburg, WV, and Chamblee, GA.

- a. The ISSO must ensure a list of authorized personnel with access to TIGTA controlled IT components in each LCC is developed and maintained. (REF: NIST 800-53 PE-2a.) Supplemental procedures must be documented that detail specific implementation instructions for this policy statement.
- b. The ISSO must ensure that each individual authorized access has been issued a TIGTA credential for access to the appropriate LCC. (REF: NIST 800-53 PE-2b.)
- c. The ISSO must ensure that each personnel access lists used for entry are reviewed and approved annually. The ISSO must ensure that individuals no longer needing access to the LCC are removed from the access list as part of the annual review. (REF: NIST 800-53 PE-2c, PE-2d.) Supplemental procedures must be documented that detail specific implementation instructions for this policy statement.
- d. The ISSO must ensure that there is a method in place to verify the individual physical access authorization (e.g., badges, identification cards, and smart cards) prior to allowing access to space housing TIGTA IT components. At a minimum, each point of ingress/egress to the TIGTA controlled space must have access controls in place. (REF: NIST 800-53 PE-3a.)
- e. The ISSO must ensure physical access audit logs at LCC entry/exit points are maintained. (REF: NIST 800-53 PE-3b.) Supplemental procedures must be documented that detail specific implementation instructions for this policy statement.
- f. The ISSO must ensure safeguards are in place to control access to areas with facility officially designated as publicly accessible. (REF: NIST 800-53 PE-3c.) Note: TIGTA does not have a publically accessible computer room; therefore, control PE-3c. is not applicable.
- g. Supplemental procedures must be documented that detail specific implementation instructions for this policy statement.
- h. The ISSO must ensure all personnel without authorized access to the LCC are escorted and monitored. (REF NIST 800-53 PE-3d.)
- i. The ISSO must ensure that there is a method in place to secure the keys, combinations, and other physical access devices that allow access to TIGTA IT components. (REF: NIST 800-53 PE-3e.) Supplemental procedures must be documented that detail specific implementation instructions for this policy statement.
- j. The ISSO must ensure that an annual inventory of all physical access devices to TIGTA IT components, other than perimeter entry cards, is conducted. (REF: NIST 800-53 PE-3f.) Supplemental procedures must be documented that detail specific implementation instructions for this policy statement.
- k. The ISSO must ensure that combinations and keys to space housing TIGTA IT components are changed every two years and when keys are lost, combinations

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are compromised, or individuals with access are transferred or terminated.

(REF: NIST 800-53 PE-3g.)

- l. The ISSO must control physical access to TIGTA's information system distribution and transmission lines within organizational facilities. The CIO must ensure that physical access to TIGTA's information system distribution and transmission lines within facilities are controlled. (REF: NIST 800-53 PE-4.)
- m. The ISSO must ensure physical access to TIGTA's IT component output devices such as monitors, printers, and audio devices that are in LCC is controlled to prevent unauthorized individuals from obtaining the output. (REF: NIST 800-53 PE-5.)
- n. The ISSO must ensure physical access to a LCC is monitored and appropriate response to detected physical security compromises are taken and that any real-time physical intrusion alarms and surveillance equipment are monitored. (REF: NIST 800-53 PE-6a, PE-6(1).)
- o. The ISSO must ensure that any physical access logs, paper and/or electronic are reviewed on an annual basis and upon occurrence of potential security events. (REF: NIST 800-53 PE-6b.) Supplemental procedures must be documented that detail specific implementation instructions for this policy statement.
- p. The ISSO must coordinate the results of reviews and investigations of any unauthorized physical access to an information system with the TIGTA computer security incident response center (CSIRC). (REF: NIST 800-53 PE-6c.)
- q. The ISSO must ensure that visitor access records to a LCC housing TIGTA IT components are maintained for a year and reviewed every six months. (REF: NIST 800-53 PE-8a, PE-8b.) Supplemental procedures must be documented that detail specific implementation instructions for this policy statement.
- r. The CIO must ensure that power equipment and power cabling for TIGTA IT components in a LCC is protected from damage and destruction. (REF: NIST 800-53 PE-9.)
- s. The CIO must ensure that TIGTA IT components in a LCC are provided the capability to shut off power in emergency situations. The shutoff switch or device must be accessible to facilitate safe and easy access for personnel and must be protected from unauthorized or unintended activation. (REF: NIST 800-53 PE-10a, PE-10b, PE-10c.)
- t. The ISSO must ensure that a short-term uninterruptable power supply is provided for TIGTA IT components in a LCC to facilitate an orderly shutdown of an information system in cases of primary power outages. (REF: NIST 800-53 PE-11.)
- u. The CIO must ensure automatic emergency lighting is installed and maintained in the LCC housing TIGTA IT components. The lighting system must activate in the event of a power outage or disruption and cover emergency exits and evacuation routes. (REF: NIST 800-53 PE-12.)
- v. The CIO must ensure that fire suppression and detection devices are installed and maintained in the LCC housing TIGTA IT components. The devices must be

supported by an independent energy source. In facilities that are not staffed on a continuous basis, the fire suppression capability must be configured to automatically activate. (REF: NIST 800-53 PE-13, PE-13(3).)

- w. The CIO must ensure that a system is in place to maintain and monitor the temperature and humidity levels at an acceptable level in space housing TIGTA IT components. (REF: NIST 800-53 PE-14a, PE-14b.)
- x. The CIO must ensure that TIGTA IT components are protected from damage resulting from water leakage by providing master shutoff or isolation valves that are accessible, working properly, and known to key personnel. (REF: NIST 800-53 PE-15.)
- y. The CIO must ensure that there is a process in place for authorizing, monitoring, and controlling all TIGTA IT components entering and exiting an LCC. The CIO is also responsible for ensuring that there is a process in place for maintaining records of those items. (REF: NIST 800-53 PE-16.) Supplemental procedures must be documented that detail specific implementation instructions for this policy statement.
- z. The end user must ensure that their home office or approved alternate telecommuting work site complies with all standards defined in [TIGTA Operations Manual \(200\)-80 Telecommuting Program Policy](#) and their telework agreement. The end user must assess the effectiveness of security controls in their home office. The user must communicate with information security personnel in case of security incidents or problems. (REF: NIST 800-53 PE-17.)

40.10.5.2.2 Standard TIGTA Centers (STC) and Lite TIGTA Centers (LTC). The controls in this section are applicable to TIGTA controlled spaces outside previously defined computer rooms.

- a. The ISSO must ensure a list of authorized personnel with access to TIGTA controlled IT components in each office is developed and maintained. (REF: NIST 800-53 PE-2a.) Supplemental procedures must be documented that detail specific implementation instructions for this policy statement.
- b. The ISSO must ensure that each individual authorized access has been issued a TIGTA credential to the appropriate office. (REF: NIST 800-53 PE-2b.)
- c. The ISSO must ensure that each personnel access lists used for entry are reviewed and approved annually. The ISSO must ensure that individuals no longer needing access to an office are removed from the access list as part of the annual review. (REF: NIST 800-53 PE-2c, PE-2d.)
- d. The ISSO must ensure that there is a method in place to verify the individual physical access authorization (e.g., badges, identification cards, and smart cards) prior to allowing access to space housing TIGTA IT components. At a minimum, each point of ingress/egress to the TIGTA controlled space must have access controls in place. (REF: NIST 800-53 PE-3a.)

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- e. The ISSO must ensure physical access audit logs at office entry/exit points are maintained. (REF: NIST 800-53 PE-3b.) Supplemental procedures must be documented that detail specific implementation instructions for this policy statement.
- f. The ISSO must ensure all personnel without authorized access to TIGTA facilities are escorted and monitored. (REF NIST 800-53 PE-3d.)
- g. The ISSO must ensure that there is a method in place to secure the keys, combinations, and other physical access devices that allow access to TIGTA IT components. (REF: NIST 800-53 PE-3e. Supplemental procedures must be documented that detail specific implementation instructions for this policy statement.)
- h. The ISSO must ensure that an annual inventory of all physical access devices to TIGTA IT components, other than perimeter entry cards, is conducted. (REF: NIST 800-53 PE-3f. Supplemental procedures must be documented that detail specific implementation instructions for this policy statement.)
- i. The ISSO must ensure that combinations and keys to space housing TIGTA IT components are changed every two years and when keys are lost, combinations are compromised, or individuals with access are transferred or terminated. (REF: NIST 800-53 PE-3g.)
- j. The ISSO must control physical access to TIGTA's information system distribution and transmission lines within organizational facilities. The CIO must ensure that physical access to TIGTA's information system distribution and transmission lines within facilities are controlled. (REF: NIST 800-53 PE-4.)
- k. The ISSO must ensure physical access to TIGTA's IT component output devices such as monitors, printers, and audio devices that are part of an office is controlled to prevent unauthorized individuals from obtaining the output. (REF: NIST 800-53 PE-5.)
- l. The ISSO must ensure physical access to an office is monitored and appropriate response to detected physical security compromises are taken and that any real-time physical intrusion alarms and surveillance equipment are monitored. (REF: NIST 800-53 PE-6a, PE-6(1).)
- m. The ISSO must ensure that any physical access logs, paper and/or electronic are reviewed on an annual basis and upon occurrence of potential security events. (REF: NIST 800-53 PE-6b. Supplemental procedures must be documented that detail specific implementation instructions for this policy statement.)
- n. The ISSO must coordinate the results of reviews and investigations of any unauthorized physical access to an information system with the TIGTA computer security incident response center (CSIRC). (REF: NIST 800-53 PE-6c.)
- o. The ISSO must ensure that visitor access records to an office are maintained for a year and reviewed every six months. (REF: NIST 800-53 PE-8a, PE-8b. Supplemental procedures must be documented that detail specific implementation instructions for this policy statement.)

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- p. The ISSO must ensure that a short-term uninterruptable power supply is provided for TIGTA IT components in an office to facilitate an orderly shutdown of an information system in cases of primary power outages. (REF: NIST 800-53 PE-11.)
- q. The CIO must ensure that there is a process in place for authorizing, monitoring, and controlling all TIGTA IT components entering and exiting an office. The CIO is also responsible for ensuring that there is a process in place for maintaining records of those items. (REF: NIST 800-53 PE-16. Supplemental procedures must be documented that detail specific implementation instructions for this policy statement.)
- r. The end user must ensure that their home office or approved alternate telecommuting work site complies with all standards defined in [TIGTA Operations Manual \(200\)-80 Telecommuting Program Policy](#) and their telework agreement. The end user must assess the effectiveness of security controls in their home office. The user must communicate with information security personnel in case of security incidents or problems. (REF: NIST 800-53 PE-17.)

40.10.6 Cognizant Authority.

The Office of Mission Support's Facilities Management team is responsible for the maintenance of this policy, and must review the physical security and information systems protection policy every three years or whenever there is a significant change to ensure that the policy remains relevant. (REF: NIST 800-53 PE-1b.)

40.10.7 Monitoring Physical Access.

Outside of NHQ, TIGTA Special Agents in Charge (SACs) located within a facility where the TIGTA information system resides are responsible for the following:

- Monitoring by automated physical access control systems (PACS), such as Kastle Systems, or Cypher lock to protect, detect and respond to physical security incidents. Key card access and cypher lock combinations are only provided to authorized TIGTA Personnel.
- Coordinating with IRS, GSA, or DHS facilities staff to monitor physical access to TIGTA office space within co-located facilities to detect, report, and respond to physical security incidents. Incidents include security violations or suspicious physical access activities. Suspicious physical access activities include accesses outside of normal work hours, repeated accesses to areas not normally accessed, accesses for unusual lengths of time, and out-of-sequence accesses. (REF: NIST 800-53 PE-6.)
- Reviewing physical access logs annually and upon the occurrence of an intrusion detection.
- Coordinating the results of reviews and investigations through the TIGTA Incident Response Team.

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- Accessing automated access logs of personnel who enter authorized/unauthorized TIGTA office space, or a TIGTA facility where the TIGTA information system resides.
- Review TIGTA personnel access list annually, or when an employee leaves TIGTA or no longer requires access, in order to identify any unauthorized access.
- Review visitor log annually, or during an instance of a security breach, in order to identify any unauthorized access.

40.10.7.1 Key* Control and Combination Lock Management. A formal key control program is implemented for the NHQ to ensure accountability of all keys. Key issuance and accessibility to keys is only granted to those with a legitimate business need. In meeting the guidance provided in “Risk Management Process for Federal Facilities: An Interagency Security Committee Standard, Appendix B: Countermeasures,” 2020 Edition (For Official Use Only – FOUO):

- All keys will be tracked and inventoried on a semi-annual basis by Facilities Management (FM) at the NHQ, and by the SACs in the fielded PODs.
- When keys are reported lost, compromised, or stolen, an investigation and evaluation will determine if locks should be changed.
- When an employee no longer requires access, all keys must be recovered, or the locks changed.
- Non-issued keys are located in a secure location that is limited to authorized personnel only.
- The use of a master key by non-authorized employees is not permitted.

*For the purposes of this policy, PACS key cards, or any other PACS device types, are to be inventoried and controlled in the same manner as traditional metal keys.

TIGTA Facilities Management staff is solely responsible for the issuance of office keys to NHQ employees. Employees will be issued keys for private offices, and/or other rooms to which they require access (e.g., audio/visual equipment room, file storage room, telephone closet, etc.).

Employees will sign for keys at the moment of issue. A Key Log will be maintained, and its audit included in the semi-annual key inventory.

Key recipients will not redistribute keys to anyone, and will ensure that keys are returned to Facilities Management when the recipient no longer requires the keys. Employees will immediately inform their supervisor and Facilities Management whenever a key is known or thought to be lost, compromised, stolen, or disabled (broken).

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Master keys will be kept in a secured space, controlled by Facilities Management staff, separate from the unissued individual office and room keys.

All unissued keys will be kept in a secured locked space. The space will be secured by a locked door, with limited access by authorized Facilities Management staff only.

TIGTA Fielded PODs:

All TIGTA Staff located in fielded PODs should comply with host agency key control management procedures to the maximum extent possible.

When unable to comply, or there exists a void in established host agency or Lessor procedures, follow the applicable NHQ guidelines.

TIGTA POD Staff will document all aspects where there is an inability to comply with either host agency procedure or NHQ guidelines.

Combination Lock Management

TIGTA NHQ:

Similar to Key Control, combination (Cypher) locks require a formal management program. In accordance with the "Risk Management Process for Federal Facilities: An Interagency Security Committee Standard, Appendix B: Countermeasures, 2020 Edition (FOUO):

- Door locks with numeric codes should have the codes changed as required:
 - When an employee no longer requires access, numeric codes must be recovered, disabled, or changed.

Combination (Cypher) locks will have the combination set after the lock is installed. The factory combination should never remain and be used.

TIGTA Facilities Management staff is solely responsible for the issuance of the lock combination to TIGTA NHQ employees with an approved business need.

At NHQ, the combination will be changed when any of the following criteria are met:

- The combination is known or suspected to have been compromised/stolen.
- 12 months have elapsed since the last date the combination was changed.
- An employee with knowledge of, or access to, the combination departs the agency.

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If the employee has an individually-assigned combination, then that combination is deleted from the lock.

Combination lock changes, as well as individually-assigned combination deletions, will be documented on a "Combination Lock Management Change/Deletion Log."

TIGTA Fielded PODs:

All TIGTA Staff located at fielded PODs should comply with host agency combination lock management procedures to the maximum extent possible.

When unable to comply, or there exists a void in established host agency or Lessor procedures, follow the applicable NHQ guidelines.

TIGTA POD Staff will document all aspects where there is an inability to comply with either host agency procedure or NHQ guidelines.

CHAPTER 600 – MISSION SUPPORT

40 – Mission Support Activities

40.11 Personal Identity Verification (PIV) of Federal Employees and Contractors

40.11.1 Introduction.

This section establishes a standard for a Personal Identity Verification (PIV) system based on secure and reliable forms of identity credentials issued by the Federal Government to its employees and contractors. These credentials are intended to authenticate individuals who require access to Federally controlled facilities, information systems, and applications.

40.11.1.1 Purpose. This section affirms that the Homeland Security Presidential Directive-12 (HSPD-12) and the Federal Information Processing Standard (FIPS) 202 remain the government-wide policy and standard for common identification of Federal employees and contractors. The purpose of this section is to provide procedures and guidelines governing the HSPD-12 PIV Card issuance, usage, processes, and requirements.

40.11.1.2 Background. The HSPD-12 requires that Federal agencies incorporate the use of the PIV Card into government controlled information systems (networks, applications) to electronically authenticate individuals' identity prior to making authorization (access control) decisions. The National Institute of Standards and Technology's (NIST's) [Federal Information Processing Standards 201-2 Personal Identity Verification \(PIV\) of Federal Employees and Contractors](#) establishes detailed standards on implementing processes and systems to fulfill the requirements of the HSPD-12. The PIV Card holders are responsible for management of their self-assigned secret Personal Identification Number (PIN) to prevent unauthorized access or potential compromise of their PIV Card credentials.

40.11.1.3 Scope. These procedures and guidelines shall be used by all TIGTA employees, contractors, interns, and short-term employees issued a PIV Card with assigned credentials for verification and authentication of physical and logical access to TIGTA facilities and information systems and information resources.

40.11.1.4 Applicability. TIGTA shall use an accredited PIV process for Federal Government employees and contractors who require physical access to Federally-controlled government facilities or leased space for six months and longer or any electronic access to government information systems. The term "Federal Government employee" is defined in [5 U.S.C. § 2105](#) and means an individual appointed in the civil service. The term "contractor" includes, but is not limited to, an employee of a contracting company, a personal service contractor, or a consultant.

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The PIV processing is not needed for short-term guests and occasional visitors to TIGTA facilities. TIGTA issues non-PIV badges or temporary badges for guests and visitors, as well as to employees and contractors prior to and during PIV Card processing. Refer to [Chapter \(600\)-40.8.5, Temporary ID Card & HSPD-12 PIV Card](#) for additional information.

Any identity credential issued by TIGTA which is not a PIV Card must appear substantially distinguishable from a PIV Card. TIGTA is responsible for ensuring other credentials cannot be mistaken for PIV Cards. Access provided to non-PIV badge holders is a risk-based decision on TIGTA's part.

40.11.1.5 General Services Administration (GSA) Managed Services Office (MSO). The GSA MSO provides services to produce compliant and interoperable Federal PIV Cards. Its contractor-managed solution meets all applicable Federal standards and requirements, including an official accreditation process.

TIGTA relies on a Shared Service Provider operated by the GSA MSO to issue TIGTA PIV Cards.

40.11.2 Authorities.

- [Homeland Security Presidential Directive 12 \(HSPD-12\), Policy for a Common Identification Standard for Federal Employees and Contractors, August 27, 2004.](#)
- [NIST Federal Information Processing Standard \(FIPS\) 201-2.](#)
- [NIST Special Publication 800-79-2.](#)
- [NIST Special Publication 800-76-2.](#)
- [OMB Memorandum M-05-24, Implementation of HSPD-12 – Policy for a Common Identification Standard for Federal Employees and Contractors.](#)
- [OMB M-07-06, Validating and Monitoring Agency Issuance of PIV Credentials.](#)
- [OMB Memorandum M-08-01, HSPD-12 Implementation Status.](#)
- [OMB Memorandum M-11-11, Continued Implementation of Homeland Security Presidential Directive \(HSPD\) 12 – Policy for a Common Identification Standard for Federal Employees and Contractors.](#)
- Federal Identity Credential and Access Management ([FICAM](#)) [Roadmap and Implementation Guidance, November 10, 2009.](#)
- Additional NIST, OMB, DHS and GSA documents apply as issued/amended.

40.11.3 Common Identification, Security, and Privacy Requirements.

The HSPD-12 established control objectives for secure and reliable identification of Federal employees and contractors. "Secure and reliable forms of identification" for purposes of HSPD-12 means identification that: (a) is issued based on sound criteria for verifying an individual employee's identity; (b) is strongly resistant to identity fraud, tampering, counterfeiting, and terrorist exploitation; (c) can be rapidly authenticated electronically; and (d) is issued only by providers whose reliability has been established by an official accreditation process.

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TIGTA's PIV implementation shall meet the four control objectives (a) through (d) listed above such that:

- Credentials are issued: 1) to individuals whose identity has been verified; and 2) after a proper authority has authorized issuance of the credential.
- A credential is issued only after a National Agency Check with Written Inquiries (NACI) (or equivalent or higher) or Tier 1 or higher Federal background investigation is initiated and the Federal Bureau of Investigation (FBI) National Criminal History Check (NCHC) portion of the background investigation is completed.
- An individual is issued a credential only after presenting two identity source documents, at least one of which is a Federal or State government issued picture ID.
- Fraudulent identity source documents are not accepted as genuine and unaltered.
- A person suspected or known to the Government as being a terrorist is not issued a credential.
- No substitution occurs in the identity proofing process. More specifically, the individual who appears for identity proofing, and whose fingerprints are checked against databases, is the person to whom the credential is issued.
- No credential is issued unless requested by the proper authority.
- A credential remains serviceable only up to its expiration date and a revocation process exists such that an expired or invalidated credential is swiftly revoked.
- A single corrupt official in the process may not issue a credential with an incorrect identity or to a person not entitled to the credential.
- An issued credential is not duplicated or forged, and is not modified by an unauthorized entity.

40.11.3.1 Credentialing Requirements. Federal departments and agencies shall use the credentialing guidance issued by the Director of the Office of Personnel Management (OPM) and Office of Management and Budget (OMB). Please refer to the Authorities listed in [Section 40.11.2](#).

40.11.3.2 Biometric Data Collection for Background Investigations. A full set of fingerprints shall be collected from each PIV applicant for background investigations. Biometric identification using fingerprints is the primary input to law enforcement checks. In cases where ten fingerprints are not available, then as many fingers as possible shall be imaged. In cases where obtaining any fingerprints is impossible, agencies shall seek OPM guidance for alternative means of performing the law enforcement checks.

This collection is not necessary for applicants who have a completed and favorably adjudicated NACI (or equivalent or higher) or Tier 1 or higher Federal background investigation on record that can be located and referenced.

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40.11.3.3 Biometric Data Collection for PIV Card. The following biometric data shall be collected from each PIV applicant:

- Two fingerprints, for off-card comparison. These shall be taken either from the full set of fingerprints collected in [Section 40.11.3.2](#), or collected independently; and,
- An electronic facial image.

The following biometric data may optionally be collected from a PIV applicant:

- One or two iris images; and
- Two fingerprints, for on-card comparison. It is recommended that these be different than the fingerprints collected for off-card comparison.

If the biometric data that is collected pursuant to this section is collected on separate occasions, then a 1:1 biometric match of the applicant shall be performed at each visit against biometric data collected during a previous visit.

Biometric data collection shall conform to the procedural and technical specifications of NIST Special Publication (SP) 800-76-2. The choice of which two fingers is important and may vary between persons. The recommended selection and order is specified in NIST SP 800-76-2.

40.11.3.4 Biometric Data Use. The full set of fingerprints shall be used for one-to-many identification in the databases of fingerprints maintained by the FBI.

The two mandatory fingerprints shall be used for preparation of templates to be stored on the PIV Card. The fingerprints provide an interagency-interoperable authentication mechanism through a match-off-card scheme. These fingerprints are also the primary means of authentication during PIV issuance and maintenance processes.

The electronic facial image shall be stored and printed on the PIV Card. It may be used for generating a visual image on the monitor of a guard workstation for augmenting the visual authentication process and may be used for automated facial authentication in PIV issuance, reissuance, and verification data reset processes.

40.11.3.5 Chain-of-Trust. The card issuer, GSA MSO, may optionally maintain, for each PIV Card issued, a documentary chain-of-trust for the identification data it collects. The chain-of-trust is a sequence of related enrollment data records that are created and maintained through the methods of contemporaneous acquisition of data within each enrollment data record, and biometric matching of samples between enrollment data records.

It is recommended that the following data be included in the chain-of-trust:

- A log of activities that documents who takes the action, what action is taken, when and where the action takes place, and what data is collected;

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- An enrollment data record that contains the most recent collection of each of the biometric data collected (The enrollment data record describes the circumstances of biometric acquisition including the name and role of the acquiring agent, the office and organization, time, place, and acquisition method. The enrollment data record may also document unavailable biometric data or failed attempts to collect biometric data. The enrollment data record may contain historical biometric data.);
 - The most recent unique identifiers (*i.e.*, Federal Agency Smart Credential Number (FASC-N) and Universally Unique Identifier (UUID)) issued to the individual (The record may contain historical unique identifiers.);
 - Information about the authorizing entity who has approved the issuance of a credential;
 - Current status of the background investigation, including the results of the investigation once completed;
 - The evidence of authorization if the credential is issued under a pseudonym; and
 - Any data or any subsequent changes in the data about the cardholder. If the changed data is the cardholder's name, then the issuer should include the evidence of a formal name change.

The biometric data in the chain-of-trust shall be valid for at most 12 years. In order to mitigate aging effects and thereby maintain operational readiness of a cardholder's PIV Card, agencies may require biometric enrollment more frequently than 12 years.

The chain-of-trust contains personally identifiable information (PII). If implemented, it shall be protected in a manner that protects the individual's privacy and maintains the integrity of the chain-of-trust record both in transit and at rest.

The chain-of-trust can be applied in several situations to include:

- Extended enrollment: A PIV applicant enrolls a full set of fingerprints for background investigations at one place and time, and two fingerprints for the PIV Card at another place and time. The chain-of-trust would contain identifiers and two enrollment data records, one with a full-set fingerprint transaction, and one with two fingerprint templates. The two fingerprint templates would be matched against the corresponding fingers in the ten-fingerprint data set to link the chain.
- Reissuance: A PIV Cardholder loses his/her card. Since the card issuer has biometric enrollment data records, the cardholder can perform a 1:1 biometric match to reconnect to the card issuer's chain-of-trust. The card issuer need not repeat the identity proofing and registration process. The card issuer proceeds to issue a new card as described in [Section 40.11.3.8](#).
- Interagency transfer: A Federal employee is transferred from one agency to another. When the employee leaves the old agency, he/she/they surrenders the PIV Card and it is destroyed. When the employee arrives at the new agency and is processed in, the card issuer in the new agency requests the employee's chain-of-trust from the card issuer in the old agency, and receives the chain-of-

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trust. The employee performs a 1:1 biometric match against the chain-of-trust, and the interaction proceeds as described in [Section 40.11.3.8.2](#).

40.11.3.6 PIV Roles and Responsibilities. The critical roles associated with the PIV identity proofing, registration, and issuance process are defined below. These roles may be supplementary roles assigned to personnel who have other primary duties. The following roles shall be employed for identity proofing and issuance:

- **Senior Agency Official** – Will designate Role Administrators in writing.
- **Role Administrator** – Must be a PIV Cardholder, must be trained and certified in Treasury PIV Card policy affecting the Role Administrator, and enforce the PIV Card policy defined for this role. Must verify that the PIV Cardholders who have been nominated to become TIGTA role holders satisfy the minimum Treasury criteria, including training, for their role before assigning them to a role in the GSA MSO system.
- **Security Officer** – Must be a PIV Cardholder, must be trained and certified in Treasury PIV Card policy affecting the Security Officer, and enforce the PIV Card policy defined for this role. The Security Officer will investigate and resolve applicant records that have been flagged for I9 document referrals and or possible duplicate records during the enrollment process. The Security Officer has the ability to change the status of the PIV card in the USAccess system, they can completely terminate a card, suspend the card for a period of time, or reactivate it after suspending it. The Security officer also has the responsibility to collect, destroy, and mark credentials as destroyed in USAccess.
- **PIV Sponsor** – Must be a PIV Cardholder, must be trained and certified in Treasury PIV Card policy affecting the Sponsor, and enforce the PIV Card policy defined for this role. Shall ensure that individuals who have been sponsored, subsequently obtain their PIV Card. Shall terminate sponsorship for those Applicants for whom it is determined no longer require a PIV Card. Prior to requesting a PIV Card reissuance or reprint, the Sponsor shall verify evidence of a change requiring such an action.
- **PIV Registrar** – Must be a PIV Cardholder, must receive training and be certified to perform the Registrar duties, and must enforce the responsibilities defined for this role. The Registrar is the entity responsible for identity proofing of the Applicant and ensuring the successful completion of the background checks. The PIV Registrar provides the final approval for the issuance of a PIV credential to the Applicant.
- **Adjudicator** – Must be a PIV Cardholder, must be trained and certified in Treasury PIV Card policy affecting the Adjudicator role, and enforce the PIV Card policy defined for this role. The Adjudicator reviews and records the results of the background investigations and FBI fingerprint results. The HSPD-12 Adjudicator may or may not be the person that actually provides a background investigation determination.
- **Privacy Officer** – The Privacy Officer has specific duties to ensure that the Applicant's privacy rights are protected and to act as the Applicant representative with respect to appeals as described in FIPS 201-2.

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- **PIV Issuer/Activator** – Must be a PIV Cardholder, must be trained and certified in Treasury PIV Card policy affecting the Issuer/Activator role, and enforce the PIV Card policy defined for this role. The Issuer/Activator is the entity that performs credential personalization operations and issues the identity credential to the Applicant after all identity proofing, background checks, and related approvals have been completed. The PIV Issuer is also responsible for maintaining records and controls for PIV credential stock to ensure that stock is only used to issue valid credentials.
 - **PIV Applicant/Cardholder** – The individual to whom a PIV credential needs to be issued. Each TIGTA Applicant shall be notified, prior to issuance, of the responsibilities of holding a PIV Card and notified of the requirements to protect the PIV Card. The PIV Card is the property of the U.S. Government.

PIV Cardholders:

- May not attempt to counterfeit, alter, or misuse any PIV Card in violation of [Section 499, Title 18 of the United States Code](#);
- May not assist others in gaining unauthorized access to Federal facilities, information systems, or information (unauthorized access includes using a PIV Card for access by someone other than its Cardholder);
- Must safeguard the PIV Card (PIV Cardholders are not permitted to add decals, punch holes, perforate, or otherwise damage the PIV Card for any reason.);
- Must return the PIV Card when it is no longer needed; and
- Must provide proof of a change supporting re-issuance request to the Sponsor.

The PIV Cardholders validate understanding of each of these responsibilities by their digital signature in the PIV Card activation process. The PIV Cardholders must continue to fulfill the requirements for holding a PIV Card during their service with the TIGTA.

The roles of PIV Applicant, Sponsor, Registrar, and Issuer are mutually exclusive; no individual shall hold more than one of these roles in the identity proofing and registration process. The PIV identity proofing, registration, issuance, and re-issuance processes shall adhere to the principle of separation of duties to ensure that no single individual has the capability to issue a PIV Card without the cooperation of another authorized person.

Some role holders must complete Treasury-specific training for their role to ensure they maintain the integrity of the PIV Process and data. The Role Administrator must verify that the Treasury role holder has completed Treasury-specific training for their role before designating or redesignating them in the GSA MSO system.

40.11.3.7 PIV Identity Proofing and Registration Requirements. TIGTA shall follow an identity proofing and registration process that uses identity source document inspection and background checks to establish assurance of identity. The process provides the

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minimal functional and security requirements for achieving a uniform level of assurance for PIV identity credentials.

- TIGTA shall adopt and use an identity proofing and registration process that is approved in accordance with NIST SP 800-79-2.
- Biometrics shall be captured as specified in [Sections 40.11.3.2](#) and [40.11.3.3](#).
- The process shall begin by locating and referencing a completed and favorably adjudicated NACI (or equivalent or higher) or Tier 1 or higher Federal background investigation record. In the absence of a record, the process shall ensure: 1) initiation of a Tier 1 or higher Federal background investigation; and 2) completion of the National Agency Check (NAC) of the background investigation. In cases where the NAC results are not received within five days of the NAC initiation, the FBI NCHC (fingerprint check) portion of the NAC shall be completed before PIV Card issuance.
- The applicant shall appear in-person at least once before the issuance of a PIV Card.
- During identity proofing, the applicant shall be required to provide two forms of identity source documents in original form. The identity source documents shall be bound to that applicant and shall be neither expired nor cancelled. If the two identity source documents bear different names, evidence of a formal name change shall be provided.

The primary identity source document shall be one of the following forms of identification:

- A U.S. Passport or a U.S. Passport Card;
- A Permanent Resident Card or an Alien Registration Receipt Card (Form I-551);
- A foreign passport;
- An Employment Authorization Document that contains a photograph (Form I-766);
- A Driver's license or an ID card issued by a State or possession of the United States, provided it contains a photograph;
- A U.S. Military ID card;
- A U.S. Military dependent's ID card; or
- A PIV Card.

The secondary identity source document may be from the list above, but cannot be of the same type as the primary identity source document. The secondary identity source document may also be one of the following:

- A U.S. Social Security Card issued by the Social Security Administration;
- An original or certified copy of a birth certificate issued by a State, county, municipal authority, possession, or outlying possession of the United States bearing an official seal;

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- An ID card issued by a Federal, State, or local government agency or entity, provided it contains a photograph;
 - A voter's registration card;
 - A U.S. Coast Guard Merchant Mariner Card;
 - A Certificate of U.S. Citizenship (Form N-560 or N-561);
 - A Certificate of Naturalization (Form N-550 or N-570);
 - A U.S. Citizen ID Card (Form I-197);
 - An Identification Card for Use of Resident Citizen in the United States (Form I-179);
 - A Certification of Birth Abroad or Certification of Report of Birth issued by the Department of State (Form FS-545 or Form DS-1350);
 - A Temporary Resident Card (Form I-688);
 - An Employment Authorization Card (Form I-688A);
 - A Reentry Permit (Form I-327);
 - A Refugee Travel Document (Form I-571);
 - An Employment authorization document issued by the Department of Homeland Security (DHS);
 - An Employment Authorization Document issued by DHS with photograph (Form I-688B);
 - A driver's license issued by a Canadian government entity; or
 - A Native American tribal document.

40.11.3.8 PIV Card Issuance Requirements. The PIV Cards are issued after a proper authority has authorized issuance of the credential. Before issuing the PIV Card, the process shall ensure that a previously completed and favorably adjudicated NACI (or equivalent or higher) or Tier 1 or higher Federal background investigation is on record. In the absence of a record, the required Federal background investigation shall be initiated. The PIV Card should not be issued before the results of the NAC are completed. However, if the results of the NAC have not been received in five days, the PIV Card may be issued based on the FBI NCHC. In the absence of an FBI NCHC (e.g., due to unclassifiable fingerprints) the NAC results are required prior to issuing a PIV Card. The PIV Card shall be terminated if the results of the background investigation so justify.

Biometrics used to personalize the PIV Card must be those captured during the identity proofing and registration process.

During the issuance process, the issuer shall verify that the individual to whom the PIV Card is to be issued is the same as the intended applicant/recipient as approved by the appropriate authority.

Before the card is provided to the applicant, the issuer shall perform a 1:1 biometric match of the applicant against biometrics available on the PIV Card or in the chain-of-trust. The 1:1 biometric match requires either a match of fingerprint(s) or, if unavailable,

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other optional biometric data that are available. Minimum accuracy requirements for the biometric match are specified in NIST SP 800-76-2.

Upon a successful match, the PIV Card shall be released to the applicant. If the match is unsuccessful, or if no biometric data is available, the cardholder shall provide two identity source documents (as specified in [Section 40.11.3.7](#)), and an Issuer shall inspect these and compare the cardholder with the facial image printed on the PIV Card.

The PIV Cards that contain topographical defects (e.g., scratches, poor color, fading, etc.) or that are not properly printed shall be destroyed. The PIV Card issuer is responsible for the card stock, its management, and its integrity.

40.11.3.8.1 Special Rule for Pseudonyms. In limited circumstances, Federal employees and contractors are permitted to use pseudonyms during the performance of their official duties with the approval of their employing agency. If TIGTA determines that use of a pseudonym is necessary to protect an employee or contractor (e.g., from physical harm, severe distress, or harassment), then TIGTA may formally authorize the issuance of a PIV Card to the employee or contractor using the agency-approved pseudonym. The issuance of a PIV Card using an authorized pseudonym shall follow the procedures in [Section 40.11.3.8](#) above, except that the card issuer must receive satisfactory evidence that the pseudonym is authorized by the agency.

40.11.3.8.2 Grace Period. In some instances an individual's status as a Federal employee or contractor will lapse for a brief time period. For example, a Federal employee may leave one Federal agency for another Federal agency and thus occur a short employment lapse period, or an individual who was under contract to a Federal agency may receive a new contract from that agency shortly after the previous contract expired. In these instances, the card issuer may issue a new PIV Card without repeating the identity proofing and registration process if the issuer has access to the applicant's chain-of-trust record and the applicant can be reconnected to the chain-of-trust record.

When issuing a PIV Card under the grace period, the card issuer shall verify that PIV Card issuance has been authorized by a proper authority and that the employee's or contractor's background investigation is valid. Reinvestigations shall be performed if required, in accordance with OPM guidance.

40.11.3.8.3 Special PIV Card Designations. TIGTA shall issue PIV Cards identifying Emergency Response Official (ERO) status to personnel who are charged officially with the responsibility of performing law enforcement, security duties, or whose duties are deemed critical to the operations of TIGTA. The ERO designation shall be limited to the absolute minimum personnel necessary for first response in case of emergency conditions. Involvement in response operations shall be dictated by the nature of the event and the need for additional personnel with skills necessary for response shall be

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identified by senior officials at the time. In issuing ERO designations full consideration must be given to the increased personal risk when responding to emergency conditions. The ERO designation is intended only for those employees who understand and accept that risk.

TIGTA shall issue PIV Cards identifying Restricted Access (R) status to personnel who are authorized “Limited Area Access” to certain IRS building rooms or locations. A Limited Area is an area to which access is limited to authorized personnel only. All who access a Limited Area must have a verified official business need to enter. Limited Area Access may include mailrooms, network servers, or any other designated sensitive access area. The (R) status must be requested by the employee’s manager before it can be added to the employee’s PIV card.

TIGTA shall issue PIV Cards identifying Concealed Weapon (CW) status to personnel who are authorized to carry weapons in or around Treasury facilities and grounds. Additional policies or procedures may impact the individual’s ability to carry a firearm on-site at various Treasury/TIGTA locations. These personnel include those who are charged officially with the responsibility of performing Federal law enforcement duties or those security personnel whose duties include protecting Treasury/TIGTA facilities, information, assets, operations, and/or personnel.

The CW designation may be issued to the following:

- **Law Enforcement** – Those in a law enforcement position having a job designation that enable or requires them to carry a weapon in the enforcement of Federal laws within their own jurisdiction; and
- **Security** – Those in a security position with the responsibility to carry a weapon while ensuring protection of Treasury/TIGTA facilities, information, assets, operations, and/or personnel.

40.11.3.9 PIV Card Expiration Timelines. Each PIV Card credential holds four electronic certificates that must be rekeyed every three years. The 180 days prior to the expiration of your PIV certificates, card holders will be contacted via e-mail by HSPD12Admin@usaccess.gsa.gov with detailed guidance on how to rekey their certificates.

The PIV Card itself will expire five years after the activation/issuance date. At that time employees and contractors must obtain a new PIV Card. This ensures that an employee’s photo and data remain current. As the expiration date of the credential nears, employees will be provided instructions for renewing their PIV Cards via e-mail from HSPD12Admin@usaccess.gsa.gov.

The biometric data initially collected during enrollment shall be valid for a maximum of 12 years. In order to mitigate aging effects and thereby maintain operational readiness of a cardholder’s PIV Card, TIGTA may require biometric enrollment more frequently

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than 12 years. As the expiration date of the cardholder's biometric data nears, employees will be provided instructions on how to complete biometric enrollment for their PIV Cards via e-mail from HSPD12Admin@usaccess.gsa.gov.

40.11.3.10 PIV Card Maintenance Requirements. The data and credentials held by the PIV Card may need to be updated or invalidated prior to the expiration date of the card. The cardholder may change his or her name, retire, or change jobs; or the employment may be terminated, thus requiring invalidation of a previously issued card. In order to maintain operational readiness of a cardholder's PIV Card, TIGTA may require PIV Card updates, reissuance, or biometric enrollment more frequently than the maximum PIV Card and biometric expiration timelines stated in [Section 40.11.3.9](#). Shorter lifetimes may be specified on a case-by-case basis if sub-par operation is encountered.

40.11.3.10.1 PIV Card Reissuance Requirements. Reissuance is the process by which a new PIV Card is issued to a cardholder without the need to repeat the entire identity proofing and registration procedure. The reissuance process may be used to replace a PIV Card that is nearing expiration, in the event of an employee status or attribute change, or to replace a PIV Card that has been compromised, lost, stolen, or damaged. The cardholder may also apply for reissuance of a PIV Card if one or more logical credentials have been compromised. The entire identity proofing, registration, and issuance process, as described in [Section 40.11.3.7](#), shall be repeated if the issuer does not maintain a chain-of-trust record for the cardholder or if the reissuance process was not started before the old PIV Card expired. If any data about the cardholder is being changed, the card issuer shall ensure that a proper authority has authorized the issuance of the new PIV Card. The issuer shall ensure that the proper authority has verified that the employee's or contractor's background investigation is valid before reissuing the card and associated credentials. If the expiration date of the new PIV Card is later than the expiration date of the old card then reinvestigations shall be performed if required, in accordance with OPM guidance and [Section 40.11.3.8](#).

The old PIV Card shall be collected and destroyed, if possible, when the new PIV Card is issued. If the old PIV Card is not collected when the new PIV Card is issued, it should be returned as soon as possible to TIGTA's Personnel Security Office at:

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Office of Mission Support
Personnel Security
1401 H Street, NW, Suite 469
Washington, DC 20005

Any databases maintained by the PIV Card issuer that contain FASC-N or UUID values from the old PIV Card must be updated to reflect the change in status. If the old PIV Card cannot be collected and destroyed, or if the old PIV Card has been compromised

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or damaged, then the certification authority (CA) shall be informed and the certificates corresponding to the PIV Authentication key and asymmetric Card Authentication key on the old PIV Card shall be revoked. If present, the certificates corresponding to the digital signature key and the key management key shall also be revoked.

If there is any data change about the cardholder, the issuer will record this in the chain-of-trust, if applicable. If the changed data is the cardholder's name, then the issuer shall meet the requirements in [Section 40.11.3.10.2](#).

Previously collected biometric data may be reused with the new PIV Card if the expiration date of the new PIV Card is no later than 12 years after the date that the biometric data was obtained. As biometric authentication accuracy degrades with the time elapsed since initial collection, issuers may elect to refresh the biometric data after reconnecting the applicant to their chain-of-trust. Even if the same biometric data is reused with the new PIV Card, the digital signature must be recomputed with the new FASC-N and UUID.

A new PIV Authentication certificate and a new Card Authentication certificate shall be generated. The corresponding certificates shall be populated with the new FASC-N and UUID. For cardholders who are required to have a digital signature certificate, a new digital signature certificate shall also be generated. Key management key(s) and certificate(s) may be imported to the new PIV Card.

40.11.3.10.2 Special Rule for Name Change by Cardholder. Name changes frequently occur as a result of marriage, divorce, or as a matter of personal preference. In the event that a cardholder notifies the Bureau of the Fiscal Service (BFS) that his or her name has changed, and presents them with evidence of a formal name change, such as a marriage certificate, a divorce decree, judicial recognition of a name change, or other mechanism permitted by State law or regulation, the card issuer shall issue the cardholder a new card following the procedures set out in [Section 40.11.3.10.1](#).

Name change requests can be processed through the HR Connect "My Information" tab.

If the expiration date of the new card is no later than the expiration date of the old PIV Card and no data about the cardholder, other than the cardholder's name, is being changed, then the new PIV Card may be issued without obtaining the approval of a proper authority and without performing a re-investigation.

40.11.3.10.3 PIV Card Post Issuance Update Requirements. A PIV Card post issuance update may be performed without replacing the PIV Card in cases where none of the printed information on the surface of the card is changed. The post issuance update applies to cases where one or more certificates, keys, biometric data objects, or signed data objects are updated. A post issuance update shall not modify the PIV Card expiration date, FASC-N, or UUID.

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A PIV Card post issuance update may be done locally (performed with the issuer in physical custody of the PIV Card) or remotely (performed with the PIV Card at a remote location). Post issuance updates shall be performed with issuer security controls equivalent to those applied during PIV Card reissuance.

For remote post issuance updates, the following shall apply:

- Communication between the PIV Card issuer and the PIV Card shall occur only over mutually authenticated secure sessions between tested and validated cryptographic modules (one being the PIV Card).
- Data transmitted between the PIV Card issuer and PIV Card shall be encrypted and contain data integrity checks.
- The PIV Card Application will communicate with no end point entity other than the PIV Card issuer during the remote post issuance update.

Post issuance updates to biometric data objects, other than to the digital signature blocks within the biometric data objects, shall satisfy the requirements for verification data reset specified in [Section 40.11.3.10.4](#).

If the PIV Authentication key, asymmetric Card Authentication key, the digital signature key, or the key management key, was compromised, the corresponding certificate shall be revoked. When card certificates are revoked, the employee must complete a PIV Card Reissuance.

40.11.3.10.4 PIV Card Verification Data Reset. The Personal Identification Number (PIN) on a PIV Card may need to be reset if the cardholder has forgotten the PIN or if PIN-based cardholder authentication has been disabled from the usage of an invalid PIN more than the allowed number of retries. PIN reset may be performed in-person at the issuer's facility, at an unattended kiosk operated by the issuer, or remotely via a general computing platform:

- When PIN reset is performed in-person at the issuer's facility, before providing the reset PIV Card back to the cardholder, the issuer shall perform a 1:1 biometric match to ensure that the cardholder's biometric matches either the stored biometric on the PIV Card or biometric data stored in the chain-of-trust. In cases where a biometric match is not possible, the cardholder shall provide the PIV Card to be reset and another primary identity source document. An Issuer shall inspect these and compare the cardholder with the facial image retrieved from the enrollment data record and the facial image printed on the card.
- PIN reset at an unattended issuer-operated kiosk shall ensure that the PIV Card is authenticated and that the cardholder's biometric data matches either the stored biometric data on the PIV Card, through an off-card 1:1 biometric match, or biometric data stored in the chain-of-trust, through an off-card 1:1 biometric match. If the biometric match or card authentication is unsuccessful, the kiosk shall not reset the PIV Card.

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- Remote PIN reset on a general computing platform (e.g., desktop, laptop) shall only be performed if the following requirements are met:
 - The cardholder initiates a PIN reset with the Issuer;
 - The Issuer authenticates the owner of the PIV Card through an out-of-band authentication procedure (e.g., pre-registered knowledge tokens); and
 - The cardholder's biometric data matches the stored biometric data on the PIV Card through a 1:1 on card biometric comparison.

The remote PIN reset operation shall satisfy the requirements for remote post issuance updates specified in [Section 40.11.3.10.3](#).

Verification data other than the PIN may also be reset (*i.e.*, via reenrollment) by the card issuer. Before the reset, the issuer shall perform a 1:1 biometric match of the cardholder to reconnect to the chain-of-trust. The type of biometric used for the match shall not be the same as the type of biometric data that is being reset. For example, if fingerprint templates for on-card comparison are being reset, then a 1:1 iris match could be used to reconnect to the chain-of-trust. If no alternative biometric data is available, the cardholder shall provide the PIV Card to be reset and another primary identity source document. An Issuer shall inspect these and compare the cardholder with the facial image retrieved from the enrollment data record and the facial image printed on the PIV Card.

New verification reference data shall be enrolled. The PIV Card's activation methods associated with the verification data shall be reset and the new verification data shall be stored on the card.

40.11.3.10.5 PIV Card Termination Requirements. A PIV Card is terminated when the department or agency that issued the card determines that the cardholder is no longer eligible to have a PIV Card. The PIV Card shall be terminated under the following circumstances:

- A Federal employee separates (voluntarily or involuntarily) from Federal service;
- A contractor changes positions and no longer needs access to Federal buildings or systems;
- A cardholder passes away;
- A determination is made after completion of a cardholder's background investigation that the cardholder should not have a PIV Card; or
- A cardholder is determined to hold a fraudulent identity.

Termination procedures must be in place to ensure the following:

- The PIV Card is collected and destroyed, if possible.
 - TIGTA's HSPD-12 Security Officer will be responsible for the destruction and termination of the HSPD-12 PIV Card.
 - Return terminated PIV Cards to TIGTA HSPD-12 Security Officer located at:

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TIGTA
Office of Mission Support
Personnel Security
1401 H Street, NW, Suite 469
Washington DC, 20005

- If the PIV Card cannot be collected and destroyed, the CA shall be informed and the certificates corresponding to the PIV Authentication key and the asymmetric Card Authentication key on the PIV Card shall be revoked. The certificates corresponding to the digital signature and key management keys shall also be revoked, if present.
- Any databases maintained by the PIV Card issuer that indicate current valid (or invalid) FASC-N or UUID values is be updated to reflect the change in status.
- The PII collected from the cardholder is disposed of in accordance with the stated privacy and data retention policies of the department or agency.
- Remove access to all systems and/or facilities that used the PIV Card.

40.11.3.10.6 Lost, Stolen, Compromised or Forgotten PIV Card. In the case of a lost, stolen, or compromised card, cardholders must report the incident to an appropriate bureau security official immediately after the cardholder realizes the PIV Card is missing. Refer to [Chapter \(600\)-130.1, Lost, Damaged or Stolen Personal Property](#) for additional information on how to report the loss, theft, or damage to a PIV Card.

Contractors are required to notify their Contracting Officer's Representatives (CORs) or agency representative immediately after the Cardholder realizes the PIV Card is missing.

TIGTA's Security Officer must terminate the PIV Card within 18 hours of receiving a report of a lost or stolen PIV Card.

To ensure that PIV Cardholders are aware of the value and security implications of the PIV Card, all cardholders sign an agreement to safeguard the PIV Card as a required step in the card issuance process.

Cardholders agree to the following terms:

- To protect the contents of the PIV Card at all times and keep personal PINs from disclosure;
- To immediately notify the appropriate authority upon suspicion of loss or compromise, including suspected or known unauthorized use, misplacement, *etc.*; and
- To surrender the PIV Card upon termination of the relationship with the U.S. Government or upon demand by the appropriate authority.

TIGTA shall make every effort possible to remove physical and logical access for lost or stolen PIV Cards from access systems.

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In the event a cardholder forgets a PIV Card when reporting for duty (*e.g.*, left at home) TIGTA shall employ reasonably secure methods of provisioning temporary physical/and or logical access to the cardholder.

TIGTA will not grant administrative leave for PIV Card retrieval.

40.11.3.10.7 PIV Cardholder Suspension. TIGTA has procedures in place to address employees on extended leave without pay, long term absence, *etc.* The BFS has the ability to suspend the employee's employment status in the employee's HR Connect/PIV Data Synchronization profile, which suspends the employee's PIV Card's activation status. Upon an employee's return to duty, BFS will revise the employee's employment status and their PIV Card reactivates.

CHAPTER 600 – MISSION SUPPORT

40 – Mission Support Activities

40.12 Organizational Charts

40.12.1 Introduction.

Organizational charts graphically depict the Treasury Inspector General for Tax Administration's (TIGTA) organizational structure. The charts assist all employees in understanding the current operational structure and ongoing personnel changes within the organization.

40.12.2 Abbreviations and Acronyms.

TIGTA – Treasury Inspector General for Tax Administration

OMS – Office of Mission Support

HC&PS – Human Capital and Personnel Security

SS – Support Services

DCR – Data Call Repository

PDF – Portable Document Format

DIGMS – Deputy Inspector General for Mission Support

40.12.3 Policy.

The purpose of the organization chart is to provide an overview of TIGTA personnel, their job titles and lines of authority. Each Function is required to submit organizational chart updates on a quarterly basis.

40.12.4 Procedures.

The organizational chart will include the following elements:

- Information blocks including titles and names of personnel showing lines of authority and communication for all encumbered and funded vacant positions; and
- Each block of information will include the job title and name of the individual currently assigned, pay plan, series and grade.

Function heads will submit updated organizational charts to the OMS Support Services on a quarterly basis by the following due dates or as denoted in the data call request:

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- January 15th
 - April 15th
 - July 15th
 - October 15th

One month prior to the quarterly due date, the OMS Support Services organizational chart program coordinator will create a data call request in the DCR for quarterly organization chart updates. The data call will request that all Functional offices submit updated organizational charts that reflect all staffing changes, which should include new hires, vacancies, staffing location assignment changes, etc., that have occurred since the last quarterly update was processed.

Once the request is posted to the DCR, it will be assigned to the appropriate Function head or the designated point of contact for review, completion and issuance to OMS.

When the Functional office quarterly updates have been validated, the Function head will sign the organizational chart(s), certifying of the accuracy of the information contained in the quarterly update submission.

An OMS Human Capital Representative (Director, Assistant Director or designee) may also review and validate quarterly Organization Chart submissions, as needed.

The Inspector General, in conjunction with the Deputy Inspector General for Mission Support (DIGMS) will conduct a review the IG's organization structure and provide guidance relative to quarterly staffing changes.

At a minimum, all authorized positions (or groups of identical positions) will be shown on the chart along with the work location, position title, series, grade, and the personnel organization code.

In the top left hand corner of all organizational charts, the following information is required:

<u>Date, Month and Year</u>	
	On-Rolls
SES	#
GS-15	#
GS-14 Mgrs	#
GS-14 Non-Mgrs	#
<u>GS-13 & below</u>	#
Total On-Rolls	#
No. of Vacancies	#

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Employees, who are serving on a detail outside of their assigned Function, must be accounted for by their assigned Function. Employees who are serving on a temporary promotion must be accounted for by the gaining Function, in which the temporary promotion falls under, and not the assigned Function.

Organization charts must be separated by the Functional representative as single files and submitted to OMS as a PDF document.

Approved organizational charts will be forwarded by OMS to the Office of Information Technology (OIT) via Service Desk ticket for posting to the TIGTA Intranet Homepage.

TIGTA's Inspector General Chart will be posted and displayed on the [Treasury.gov](https://www.treasury.gov) website.

Each Function is required to submit organizational chart updates on a quarterly basis however, Functional charts requiring updates outside of the normal processing schedule, due to personnel changes that significantly impact the organization's structure, may be processed and uploaded as requested. Routine or typical staffing changes that warrant organization chart changes will be processed and updated in accordance with the established timeline for quarterly updates.

All chart(s) updated between the usual quarterly posting cycles must be submitted to the OMS Support Services organizational chart program coordinator for review and at a minimum, include a statement of justification for the need to post the chart(s) outside of the quarterly update.

The OMS representative will be notified with a copy of the approved chart(s) for processing. The Director, HC&PS may be required to review charts submitted for posting outside of the normal processing schedule. Approved charts will be forwarded to the Service Desk for posting to the TIGTA Intranet Homepage.

The OMS Support Services organizational chart program coordinator will provide notification to the Functions once the updates have been posted.

40.12.5 Archiving.

The OIT will archive outdated organization charts on a quarterly basis, following the posting of the updated charts.

TIGTA Orderpoint and On-Line Ordering Add-Change-Delete Request

Instructions: *To submit your request, complete each section as noted below. To process your request, acquire the necessary approval signature & send completed form to Lolita Hodges*

Check ALL that apply to this request: ADD CHANGE DELETE
 ON-LINE SET UP

Initials: _____ **Phone:** - - _____ **Fax:** - - _____ **Date:** _____

Order Point Number

Location Requires Driver Security Clearance: Yes No

Indicate which Business Unit are you with (ie, LMSB, SBSE, AWSS): _____

SHIPPING INFORMATION – Provide the Agency name & shipping information for product deliveries. Also provide the name (Attention line) of the person responsible for placing orders. The name will not be loaded in system, but is needed on the order form:

Agency Name: TIGTA **Attention:** _____

Street Address: _____ **Mail Stop:** _____

Also provide the Room # and/or Floor: _____

City: _____ **STATE – Use Two-digit abb.:** _____ **Zip Code:** _____ -

Phone # - - _____ **Fax #:** - - _____ **Email:** _____

ON-LINE ORDERPOINT INFORMATION:

Credit Card Holder is: approver user

Provide the persons name & contact information authorized to enter On-line orders:

On-Line User Name: _____ **Phone:** - - _____ **E-mail:** _____

Approver Name: _____ **Phone:** - - _____ **E-mail:** _____

Provide alternate approval contact information & name, if approver is unavailable at time of On-line purchase:

Alternate Approver Name: _____ **Phone:** - - _____ **E-mail:** _____

Will On-Line User order for multiple Orderpoints?: YES No *If yes, provide Orderpoints & attach additional list if needed:*

PHONE # _____
Approving Official Signature _____ **Typed Name** _____ **Title** _____ **E-Mail Address** _____

🚫 Treasury's Don't Buy List 🚫

(best viewed in 800x600 screen resolution)

Don't Buy	Rule	Exceptions/Conditions	Citations/References
 Advance Payments	Don't make a purchase or contract which calls for payments in advance of inspection and acceptance by the Government.	Fed-Select transactions not considered advance payments. In addition, the prohibition against advance payments does not apply if the procedures described in FAR 32.402 are adhered to. Advance payments may be made for rent, tuition, insurance, certain investigative and enforcement purposes, utility connection/extension, subscriptions to publications, and rental/leasing of microfilm libraries, if authorized by law. Consult with legal counsel in questionable cases.	FAR 32.4; 41 U.S.C. 255; 57 Comp. Gen. 583, B-192093, 7/3/78.
 Advisory and Assistance (Consulting) Services	Don't buy advisory and assistance (consulting) services unless the required approvals have been obtained.	As listed in OMB Circular A-120.	FAR 37.2; DTAR 1037.204; OMB Circular A-120.
 Air Purifiers, Heaters, and Fans	Don't buy air purifiers for the personal use of an employee, unless the purchase is required to enable a qualified handicapped employee to fulfill his or her official duties. There must be a legally recognized handicap; afflictions such as allergies are not valid reasons for the Government to purchase air filters.	Purchase of air purifiers for a public reading room or similar public area is permitted. Portable heaters and fans may only be purchased if approved by the office responsible for the operation and maintenance of the facility, for purposes such as protection of computer equipment or maintaining the health of employees.	29 U.S.C. 701; 61 Comp. Gen. 634, B-203553, 9/24/82; 62 Comp. Gen. 653, B-211820, 9/12/83; 63 Comp. Gen. 115, B-203553, 12/14/83;
	Portable space heaters and electric fans may not be operated in Government-owned or leased space.		FPMP, 41 CFR 101-20.116-3(d), 101-20.116-4.



Building Maintenance and Repair

Don't buy services or equipment to maintain or repair a building leased from or operated by GSA.

GSA provides or arranges for maintenance and repair of buildings, except in some cases where GSA has delegated to tenant agencies the authority to perform such work. Don't buy such maintenance and repair unless a specific delegation has been obtained.

61 Comp. Gen. 658, B-206560, 9/29/82.



Legal Services

Don't buy services of a private law firm for the conduct of litigation, for the securing of evidence for such litigation, or if the firm will be working for the Government in an employer-employee relationship.

Legal services for litigation must be obtained from the Department of Justice. Private legal services may only be obtained for other purposes if the law firm or attorney will be acting as an independent contractor without direct Government supervision.

5 U. S. C. 3106;
Comp. Gen. Dec. B-133381, 7/22/77 (unpublished);
Comp. Gen. Dec. B-202159 11/6/81



Live Entertainment

Don't buy live entertainment, such as music and artistic presentations for Federal employees.

Such purchases may not be made with appropriated funds, even if characterized as training, unless there is specific authority in statute or regulation, or the entertainment is part of a formal program intended to advance training objectives.

58 Comp. Gen. 202, B-191737, 1/5/79;
60 Comp. Gen. 303, B-200017, 3/10/81.



Luggage

Don't buy luggage for employees to carry personal belongings while on official travel orders. Such luggage is considered a personal expense for which the employee is responsible.

Briefcases and similar items furnished solely to carry official documents associated with the employee's duties may be purchased. In addition, in unusual cases where an employee is required to perform excessive travel, luggage may be purchased. In either case, the luggage becomes Government property; also, the luggage must be stored in a Government facility and may not be used for personal business.

Comp. Gen. Dec. B-200154, 2/12/81 (unpublished).



Membership and Meeting Fees

Don't buy membership fees or dues in societies, associations, clubs, or similar organizations, or expenses of attending

Payment of such fees must contribute to the mission of the agency to be permissible, unless a specific appropriation authorizes them or they are part

5 U. S. C. 596;
5 U. S. C. 4110;
24 Comp. Gen.

meetings or conventions for such groups which are solely for the private benefit of an employee, not the agency.

of an employee's training program. Memberships paid by Government funds should generally be in the agency's name or the position title of an agency official, rather than in an individual's name. The agency must make an administrative determination that such membership is necessary to carry out its statutory functions.

814, B-49329,
5/10/45;

31 Comp. Gen.
398, B-107678,
2/18/52;

33 Comp. Gen.
126, B-117003,
9/28/53;

52 Comp. Gen.
495, B-177596,
2/6/73;

53 Comp. Gen.
429, B-160579,
4/26/78;

57 Comp. Gen.
526, B-103315,
6/8/78;

61 Comp. Gen.
357, B-204021,
4/16/82;

61 Comp. Gen.
542, B-205356,
7/23/82.



Motion Picture and
Videotape
Productions

Don't buy motion picture or videotape productions without going through the Executive Agent (Directorate for Audiovisual Management Policy of the Department of Defense), which provides source lists and solicitation formats.

8 (a) contracts need not go through the Executive Agent.

OFPP policy Letter
79-4, 11/28/79.



Motor Vehicles

Don't buy or lease motor vehicles without obtaining the required approvals from GSA and Treasury.

None.

DTAR 1008.7000;

FAR 8.11;

28 U. S. C. 2679;
FPMR, 41 CFR 101-
38, 101-39.



Office Decorations and Plants

Don't buy pictures, objects of art, plants, flowers (real or artificial), plant watering or maintenance services, or similar items intended solely for personal convenience or to satisfy the personal desire of an official or employee. These are considered "luxury items" which do not contribute to the fulfillment of agency missions. Don't buy seasonal (e.g., Christmas) decorations which are primarily for the personal convenience or satisfaction of a Government employee.

These items may be purchased when they are included in a plan for the decoration of a Federal building approved by the agency responsible for the building's design and construction. Purchase of decorations of this nature for public space, such as lobbies and corridors, must be approved by the agency responsible for the operation of the building. Seasonal decorations may be purchased only when consistent with work-related objectives, applicable regulations, and the agency mission. Such decorations may not be primarily religious in character, and may not be used for private office areas or for any purpose other than to enhance the work environment, and may be purchased only when determined to be a necessary expense.

FPMR, 41 CFR 101-26.103-2;
37 Comp. Gen. 360, B-133991, 11/25/57;
59 Comp. Gen. 428, B-198242, 4/24/80;
60 Comp. Gen. 580, B-202057, 7/8/81;
67 Comp. Gen. Dec. 87, B-226011, B-226900, 11/17/87.



Paid Advertising

Don't buy advertising in newspapers, magazines, or other printed media unless approval has been obtained from the bureau head or designee. This approval is required regardless of dollar value.

Advertisements in other than printed media do not require advance authorization.

44 U. S. C. 3702;
DTAR 1005.5.



Plaques, Award Materials, and Give-Away Items

Don't buy give-away items such as plaques, cufflinks, plastic holders for credentials, bracelets, ashtrays, Christmas cards, paperweights, cigarette lighters, key chains, and similar mementos. GAO has long held that appropriated funds may not be used to acquire items that are not specifically set forth in an appropriation act. Give-away items are viewed as

Award materials may be purchased if they are part of a program approved by the personnel office and funded from an account specifically for this purpose.

Federal Personnel Manual, Chapter 451;
46 Comp. Gen. 662, B-160464, 2/9/67;
53 Comp. Gen. 770, B-175434, 4/12/74;
55 Comp. Gen. 346, B-184306,

personal gifts, which do not constitute a necessary and proper expense.

10/2/75;

57 Comp. Gen. 385, B-191155, 3/29/78.



Printing Services

Don't buy printing services from anyone but the Government Printing office, unless you have obtained a waiver from the Congressional Joint Committee on Printing. The purchase of printing of personal cards and invitations with Government funds is also prohibited.

If there is any question on the authority to buy printing, refer the matter to the Joint Commission on Printing through the Departmental Printing Office.

FAR 8.8;

56 Comp. Gen. 81, B-186998, 11/9/76;

63 Comp. Gen. 579, B-212256, 9/18/84.



Purchases From Government Employees

Don't make purchases from Government employees (military or civilian) or from business organizations substantially owned or controlled by Government employees. This helps avoid potential conflict of interest situations or the appearance of favoritism.

Purchases from Government employees may be made only if there are compelling circumstances and the approval of the Assistant Secretary of the Treasury (Management) is obtained.

FAR 3.6;

DTAR 1003.6.



Refreshments

Don't buy refreshments (such as coffee, drinks, snacks, etc.) or equipment used in preparing or serving refreshments (such as coffee pots, cups, etc.) with appropriated funds. The General Accounting Office has held that serving coffee or other refreshments cannot be said to be a "necessary expense"; such items are considered personal items which employees are expected to provide at their own expense.

Nonappropriated or official representation funds may be used to buy refreshments, provided Departmental or bureau guidelines on such funds are followed and requisite approvals obtained. Refreshments which are already included as part of a standard catalog or market price for a training or conference facility may be permissible.

47 Comp. Gen. 657, B-163764, 5/17/68;

61 Comp. Gen. 260, B-206173, 2/23/82;

FPMR, 41 CFR 101-17.308-1 (e);

Comp. Gen. Dec. B-210433, 4/15/83;

Comp. Gen. Dec. B-223319, Refreshments at Awards Ceremony,

In addition, there is no

Light refreshments may be purchased when they are determined to be necessary expense in connection with an awards ceremony conducted pursuant to the Incentive Awards

legal distinction between the use of Government funds to purchase refreshments and the purchase of equipment needed to prepare or serve refreshments. Kitchen and dining room equipment may only be purchased for Level I, II, or III Executive Schedule personnel, which included the Secretary, Deputy Secretary, Under Secretary, the Comptroller of the Currency, and the Commissioner of IRS.

Act. (5 U.S.C. 4501-4506).

7/21/86;

In certain limited circumstances, when employees are not permitted to leave their duty stations and there are no readily accessible eating facilities in the area, purchase of equipment to prepare meals may be permitted, provided this is determined to be a "necessary expense," within the meaning of the appropriation acts.

Federal Personnel Manual, Ch. 451, Subch. 2, Section 2-2c (Inst. 265, 8/14/81).



Secretarial,
Telephone/Teletype
Operator, Typing
and Personal
Services

Don't buy secretarial, telephone/teletype operator, typing, and other personal services. When such services are required, refer the requirement to the appropriate personnel office for processing in accordance with personnel, not contracting regulations. Contracting for personal services may circumvent Congressionally imposed limitations on personnel ceilings, and may violate the Veterans Preference Act and the Civilian Personnel Classification Act. Some of the elements which may point toward services which are personal in nature are:

Court reporter services or transcription services at hearings, etc. may be purchased. Typing services may be procured if the personnel office certifies that in-house resources are not available, even on an overtime basis, and if the work is of a temporary nature for a finished product, to be performed off-site, provided the procurement complies with OMB Circular A-76, if applicable.

5 Comp. Gen. 700, A-13264, 3/6/26;

44 Comp. Gen. 761, B-156219, 6/1/65;

Comp. Gen. Dec. B-186700, *Kelly Services, Inc.*, 77-1 CPD 356 (1/19/77);

Specific statutes may authorize personal service contracts.

AFGE v. Webb, 580 F. 2d 496;

FMS Manual of Procedures and Instructions for Imprest Fund Cashiers, p. 25.

a. Contractor performance is required on a Government site;

b. Principal tools and equipment are furnished to the contractor by the Government;

c. Services are to be applied directly to an integral effort of the agency or any organizational subpart in furtherance of an assigned function or mission;

d. Comparable services, meeting comparable needs, are performed in the same or similar agencies using civil service personnel;

e. The need for the services can reasonably be expected to last beyond one year;

f. The nature of the services or the manner in which services are provided reasonably requires, directly or indirectly, Government direction or supervision of the contractor's employees.

Of the above six elements, the last (supervision or direction of contractor's employees) is the most critical and far exceeds all others in importance. In short, a contract which, in effect, creates and employer-employee relationship is a contract for personal services and may not be awarded.



Travel and Taxi Fare

Don't buy travel and taxicab services for employees traveling between their residences and places of work.

Normally, employees must bear the expense of commuting, even during overtime hours. If public transportation is unavailable or if it is infrequently scheduled, such expenses may be permitted in certain limited circumstances for employees working overtime;

Comp. Gen. Dec. B-183225, 10/21/75;

58 Comp. Gen. 188, B-191989, 12/29/78.

however, mere inconvenience or reduced frequency of public transportation (as compared with rush hour availability) are not sufficient reasons alone to allow such expenditures.

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CHAPTER 600 – MISSION SUPPORT

50 – Financial Management

50.1 The Budget Process

The Treasury Inspector General for Tax Administration (TIGTA) budget process begins with budget formulation. TIGTA estimates the resources needed to operate its programs for a designated fiscal year (FY), generally two years out, and presents these estimates to the Department of the Treasury, the Office of Management and Budget (OMB), and the Congress. The next step in the budget process is financial plan development, which is the stage where funds and Full Time Equivalents (FTEs) are allocated among the TIGTA functions (Audit, Counsel, Information Technology, Investigations, Mission Support, and Inspections and Evaluations). The budget cycle concludes with the execution of the authorized budget during the fiscal year for which the budget applies. The execution phase of the budget process consists of tracking and reporting budgeted resources versus actual levels of obligations. This process continues for a period of five years after the availability of the appropriation ends.

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50 – Financial Management

50.2 Budget Formulation

50.2.1 Formulation Introduction.

The purpose of the budget formulation process is the passage of a public law that provides the budget authority necessary for an organization to perform its mission. The public law, or appropriations bill, provides specific amounts of money for the operational costs necessary to support Treasury Inspector General for Tax Administration's (TIGTA) accomplishment of its goals and objectives for the Federal fiscal year (FY).

In the executive branch of the Government, the President is responsible for submitting an annual budget to Congress. The Office of Management and Budget (OMB) assists the President in the preparation of the budget and formulation of the Government's fiscal program by supervising and controlling the administration of the budget. The Department of the Treasury prepares its own budget and that of its bureaus, including TIGTA, and forwards its budget to OMB for review and approval. Budget examiners in the Department of the Treasury's Office of Performance Budgeting (under the Assistant Secretary for Management/Chief Financial Officer) review TIGTA's budget submission.

Within the Legislative Branch of the Government, the budget and appropriations committees of Congress play a primary role in the budget process. The House and Senate committees serve to balance the needs of TIGTA with all the other programs presented by the President. The committees recommend specific funding amounts based on the review of budget proposals of the President, the budget committees, and the Congressional Budget Office. Specifically, the House Subcommittee on Financial Services and General Government reviews TIGTA's budget request. In addition, the House Ways and Means Committee and the Senate Finance Committee determine national tax administration policy.

On or before the first Monday in February, the President submits to Congress a detailed budget request for the coming Federal fiscal year, which begins on the first day in October. In years when there is a change in administration, the budget is submitted later. This budget request, developed by the President's OMB, plays a very important role; it tells Congress what the President recommends for overall Federal fiscal policy.

TIGTA's budget formulation is managed by the Finance and Procurement Directorate (Finance) within the Office of Mission Support (OMS). Budget formulation is the process of determining the resources necessary for TIGTA to carry out its programs, perform its mission, and to achieve strategic objectives and goals. Finance coordinates with TIGTA's functional units, Treasury, and OMB. In coordination with TIGTA's functions, Finance is responsible for the following:

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- Preparation of three annual budget submissions for TIGTA:
 - The Department of the Treasury;
 - The OMB; and
 - The Congressional Justification or The President's Budget.
- Input all table data into the OMB MAX system annually for the prior year, current year, and budget years;
- Input all narrative and appropriation language into the OMB MAX system.
- Prepare the annual Budget in Brief;
- Coordinate any Legislative Proposals with Treasury Tax Policy through the Treasury budget examiner;
- Manage OMB Passback, appeal process, and assists the Chief Financial Officer in preparation of briefing documents and/or appeal scenarios;
- Coordinate and/or draft responses to questions from Treasury, OMB, and Congress;
- Coordinate, review, validate, and prepare OMB External Exhibits; and
- Coordinate and update Budget Data Requests.

50.2.1.1 Process and Timetable for Budget Formulation.

The President's Budget, officially referred to as The Budget of the United States Government, must be submitted to Congress no later than the first Monday in February. The President's Budget document consists of:

- Estimates of spending, revenues, borrowing, and Federal debt;
- Policy and legislative recommendations;
- Detailed estimates of the financial operations of Federal agencies and programs;
- Detailed results and estimates of performance for related programs of agencies and departments;
- Data on the actual and projected performance of the economy; and
- Other information supporting the President's recommendations.

A typical budget formulation cycle is illustrated in the following table. The budget formulation process is an 18-month commitment. For example, the process for the FY 2020 budget starts in March 2018 and concludes in September 2019. Note that timeframes are subject to change, especially those related to congressional actions. For more information, see OMB Circular No. A-11, Preparation, Submission, and Execution of the Budget at: <https://www.whitehouse.gov/omb/circulars/>.

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Budget Timeline

Date	Action/Event
March 2018	The Department issues FY 2020 instructions and initiative guidance. The Departmental instructions provide guidance to bureaus on how to complete the accompanying slide deck (introduced during the FY 2019 budget submission process) as well as any initiatives that bureaus may choose to submit.
March 2018	TIGTA begins preparation for the FY 2020 Treasury budget submission. Finance prepares a timeline for the Departmental budget process.
March thru May 2018	OMS/Finance coordinates with Senior Staff to discuss possible budget initiative requests and subsequently receives the Inspector General approval. Ideas are refined and the consolidated text is included in the Departmental submission.
June 2018	TIGTA submits its budget to Treasury for review and decisions.
June 2018	OMB issues guidance OMB Circular A-11 , and provides specific instructions for the development and presentation of the FY 2020 OMB budget submission. Finance prepares a timeline for the OMB budget process.
July 2018	Treasury issues a Passback for the Departmental budget and allows for an appeal process.
September/ October 2018	TIGTA submits its FY 2020 OMB budget to Treasury.
October 2018	TIGTA briefs OMB on its FY 2020 budget submission.
December 2018	OMB issues a Passback and allows for an appeal process. TIGTA starts working on the FY 2020 Congressional Justification and Budget-in-Brief.
December 2018/ January 2019	Treasury submits the final FY 2020 budget to OMB.
February 2019	The President submits the Congressional Justification and Budget-in-Brief to Congress.
April 2019	Congress prepares first concurrent resolution on the FY 2020 budget based on a resolution passed by both the House of Representatives and the Senate. Concurrent resolutions are usually used to address issues or matters affecting both houses. In addition, they serve as guidance for the committees that develop the authorization and appropriation bills. Concurrent resolutions are not submitted to the President and thus do not have the force of law.

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June 2019	House Appropriations Committee reports final annual appropriations bill and Congress finishes reconciliation legislation, if required by the budget resolution.
September 2019	Differences are resolved between House and Senate appropriations and the final bill is passed by Congress.
September 30, 2019	The President signs the FY 2020 budget bill into law or, upon a Presidential veto, Congress may need to enact measures for temporary funding, override the veto with a vote (two-thirds is needed), or re-work the proposed bill.

During the formulation process, the congressional committees may hold budget hearings with the bureaus. The committees also prepare mark-ups that recommend specific dollar allocations for each account within the bill. The appropriations bill is debated and sometimes modified in both the House and Senate. This is often referred to as “floor action.” Any differences between the House and Senate versions of the bill are resolved in conference with both chambers represented.

The President has 10 days (consecutive but not including Sundays) to either sign or veto the bill. If vetoed, the bill is returned to Congress for further consideration. If the appropriations bill is not enacted by the start of the new fiscal year, a Continuing Resolution (CR) must be passed to provide spending authority to maintain operations and avoid a Government shutdown. A CR is a temporary bill that continues funding for all programs usually based on the prior year’s funding levels. Congress can pass a CR for all or just some of the appropriations bills. The budget process calls for 12 individual bills to be included in an appropriation. However, there are times where small appropriations bills are packed into a larger bill known as an omnibus appropriations bill. An omnibus bill is a proposed law that covers a number of diverse or unrelated topics. *Omnibus* is derived from Latin and means "for everything". An omnibus bill is a single document that is accepted in a single vote by a [legislature](#) but packages together several measures into one or combines diverse subjects. Omnibus bills limit opportunities for debate and scrutiny because of their large size and scope.

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50.3 Financial Plan Development

Within the broad controls established by [OMB Circular A-11, Preparation, Submission, and Execution of the Budget](#), and Treasury budgetary guidance, the Treasury Inspector General for Tax Administration (TIGTA) has authority and responsibility to allocate appropriated resources to its organizational functions and expense categories. The TIGTA Financial Plan, also known as the operating budget, serves as the primary financial tool to provide TIGTA management with the means to manage and monitor the allocated resources during the fiscal year. All available financial resources for the upcoming fiscal year are allocated to responsible officials within the TIGTA organization. The sum of these allocations must not exceed the amount authorized by Congress.

To begin financial plan development, discussions are held with the Inspector General to assess priorities and issues for the upcoming fiscal year. After this consultation, the Chief Financial Officer issues a call memorandum in the early summer to all TIGTA functions requesting the development and submission of requirements and financial plan estimates with a response due in approximately six weeks. Each TIGTA function is required to develop estimates and provide narrative justifications for their estimates. Specific guidance is provided for each category of expense.

During the appropriations process, Congress may place restrictions on how resources should be allocated or expended. Currently, there are no limitations governing resource allocation between TIGTA functions. Congress has placed limitations on moving resources between budget activities in excess of \$5,000,000 or 10 percent, whichever is greater. For further information, contact TIGTA's Finance group.

50.3.1 Development of Labor Cost Projection.

Finance analyzes the most current cost information for personnel compensation and benefits for all TIGTA functions and prepares the cost projections for these categories for the upcoming fiscal year. These cost projections incorporate planning assumptions for the increase or decrease in number of staff authorized and on-roll as well as anticipated changes in grade levels. The projections also include, as necessary, other factors that are expected to impact the attrition rates and the expected outcome of current hiring plans. Examples of these factors are changes in retirement patterns, health benefits, compensation, and special pay rates. Once the labor cost projections for the upcoming year are refined, that amount of money is reserved within the total expected availability, and the remainder is available to pay for non-labor requirements.

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50.3.2 Financial Plan Review, Analysis, and Recommendation.

Finance analyzes and summarizes the financial plan estimates received from TIGTA functions. The analysis includes reviewing the current year's spending history for each component and examining trends in spending patterns. The revised spending plans for the fourth quarter of the current fiscal year often impact the estimates for the upcoming year. Finance may meet with the functions individually to refine their estimates. When necessary, the staff also calls joint meetings with multiple functions to discuss organizational needs and overall TIGTA requirements. The objective is to develop an organizationally balanced financial plan proposal to present to the Inspector General. An Investment Review Board meeting is held to make final decisions regarding the proposed allocations to balance them with the available funds and to approve capital expenditures for the coming year.

50.3.3 Financial Plan Approval and Distribution.

After the financial plan is approved by the Inspector General, the underlying detail of dollar allocations by Internal Organizational Code is provided to TIGTA's financial service provider, the Bureau of the Fiscal Service (BFS). The BFS uploads the data to its Discoverer Financial System. Discoverer provides the means to adjust allocations during the fiscal year and to track TIGTA's appropriated and reimbursable funds and expenses incurred.

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50.4 Budget Execution – Operating Guidelines

The following guidelines will assist management in using available resources to accomplish the strategic objectives of the organization and to solve daily operational issues. The guidelines will also assist in managing a budget within object class and expense category limitations. These guidelines take precedence over any previous instructions.

50.4.1 Reprogramming Guidelines.

Congress limits reprogramming between budget activities to \$5,000,000 or 10 percent, whichever is greater. Finance tracks changes between budget activities to ensure they stay within Congressional limitations.

Requests to reprogram funds should be submitted through your Functional Budget Coordinator to the Bureau of the Fiscal Service (BFS) budget mailbox (BudgetARC@bpd.treas.gov). Reprogramming requests that exceed \$100,000 in or out of a single object class should be routed through your Functional Budget Coordinator to Daniel Shaffer (Daniel.Shaffer@tigta.treas.gov) of Finance for approval prior to being forwarded to BFS for processing.

50.4.2 Financial Coding Structure.

The Treasury Inspector General for Tax Administration (TIGTA) financial coding structure is made up of various alpha-numeric references used to define TIGTA as an entity within the federal government and track its spending patterns. The financial codes will be used on all accounting and budget documents and records. Prior to the start of each new fiscal year, Finance provides a new cost accounting structure to each function. The coding structure provides the appropriate codes to use within the various personnel, travel, time and attendance, and financial systems. Changes in the codes from one fiscal year to the next are highlighted.

TIGTA provides a list of its specific accounting codes to BFS each fiscal year, and BFS uses it to validate codes within the Discoverer Financial System. In addition to codes specific to TIGTA, there are general accounting codes common to most bureaus within Treasury. If you are unclear as to what accounting code to use, please contact your functional budget coordinator or anyone on the Finance team. Budget coordinators can access valid accounting codes in Discoverer (SAR SS AFF Values and CCIDs). Each TIGTA function is responsible for verifying the accuracy of the codes they use on accounting and budget documents.

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50.4.3 Financial Definitions.

Appropriation – The statutory authority to incur obligations and make payments out of the Treasury for specified purposes.

Budget – A plan for using financial and staff resources to accomplish goals and objectives within a definite time period.

Budget Activity – A subdivision of an appropriation identified in the formal request to Congress. Budget activities are negotiated with the Office of Management and Budget (OMB) and Congress and may not be changed without OMB and Congressional approval. TIGTA has two budget activities, Audit and Investigations. All work performed by TIGTA is categorized in one, or a combination of both, of these budget activities.

Budget Execution – The process by which the financial resources available to an agency are directed and controlled toward achieving the purposes and objectives for which the budget was approved.

Budget Line Item (BLI) – A grouping of related expenses for management and analysis of TIGTA's operational costs. A BLI can be made up of a number of budget object classes (BOCs) from several object classes.

Budget Object Class (BOC) – A subdivision of expense in a classification system used for developing and executing the operating financial plan. The BOCs provide summary management information for financial planning and budgeting purposes.

Commitment – A commitment reserves a portion of the budgeted funds to signify the future intent to purchase goods or services. Commitments can be established with current fiscal year budgeted funds only. They are not legally binding and may be withdrawn prior to ordering goods or services. Once a commitment is established in Discoverer, the available budget is reduced by the amount of the commitment.

Continuing Resolution (CR) – Legislation enacted by Congress to provide budget authority for Federal agencies to continue operating until the regular appropriations are enacted. The CR usually specifies a maximum rate at which obligations may be incurred, based on the rate of the prior year, the President's budget request, or an appropriations bill passed by either or both houses of Congress.

Internal Organizational Code – An organizational accounting code used to allocate funds and track spending.

De-obligation – A downward adjustment of a previously recorded obligation resulting from the cancellation of a project or contract, price revision, or corrections of estimates previously recorded as obligations.

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Discoverer Financial System – Discoverer is an integrated budget and accounting financial system used by BFS and TIGTA employees that have access for financial accounting, funds control, management accounting, and financial reporting capabilities. Since BFS performs TIGTA's accounting services, TIGTA's financial and budget data is processed through Discoverer.

Expenditure – Cash paid or to be paid for the purchase of an item or service.

Financial Plan – A comprehensive plan, which specifies the dollars issued to a manager to carry out the program(s) for which he/she is responsible.

Fiscal Year – A 12-month accounting period varying from the calendar year. The Federal government fiscal year runs from October 1 through September 30.

Full-Time Equivalent (FTE) – A method of measuring the percentage of time an employee or group of employees worked or is projected to work in a particular fiscal year. An FTE is calculated by dividing the number of regular straight-time hours (not including Law Enforcement Availability Pay-LEAP, overtime, or holiday hours) worked by the applicable number of hours in a given fiscal year. For example, for FY 2014 the number of hours would be 2088 (261 days x 8 hours).

Object Class – A budget classification of expenses identifying the transactions by the nature of the goods or services purchased (such as personnel compensation, equipment, supplies, materials, travel, *etc.*) without regard to the purpose of the programs for which they are used.

Obligations – Binding agreements for orders placed, contracts awarded, services received, and similar transactions during a given period that will result in outlays, immediately or in the future. Budgetary resources must be available before obligations can be incurred legally.

Outlay – A payment to liquidate an obligation (when checks are issued or cash disbursed). Outlays during a fiscal year may be for payment of obligations incurred in prior years or in the same year. Outlays are the measure of government spending.

Prior Year – The fiscal year immediately preceding the current year.

Reimbursements – Amounts earned by an agency for commodities, work, or services furnished to other Federal agencies for which payments are required and which may be credited to an appropriation or fund. These amounts are deducted from the total obligations incurred and outlays made in determining net obligations and outlays for such accounts.

Reprogramming – Movement of funds by a function between BOCs within their own financial plan or to another function.

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Rescission – Congressional action to withdraw budget authority.

Supplemental Appropriation – An act appropriating additional funds for the current year after enactment of the regular appropriation. Supplemental appropriations provide additional budget authority beyond the original estimates when the need for funds is too urgent to be postponed until the next regular appropriation bill.

Warrants – The official documents issued pursuant to law by the Secretary of the Treasury that establish the amount of money authorized to be withdrawn from the Treasury.

50.4.4 Expense Category Specifics.

Budgeting guidelines for individual expense categories change from fiscal year to fiscal year depending upon budgetary dynamics. If you have questions relating to a specific expense category, please contact your functional budget coordinator or anyone on the Finance team. Budget coordinators are provided guidance annually in the call for financial plan estimates.

50.4.5 Mid-Year Review.

TIGTA conducts a mid-year review unless budget circumstances, such as an extended Continuing Resolution, make it unproductive to do so. The review incorporates both labor and non-labor expense categories. Finance conducts the labor portion of the review, except for cash awards and overtime. The non-labor portion of the review requires the assistance of the functions. A call memorandum is issued, usually in mid-February, to each function with a response due in approximately six weeks. Finance provides a spreadsheet to each function with plan and obligation data through a specified date. Each function is required to respond with estimated obligations for the remainder of the fiscal year for all the applicable categories.

In addition to the spreadsheets, each function must include narrative information for all deficits in excess of \$25,000. The narratives should describe in detail the source of any deficits, proposed reprogramming, and the operational consequences if the deficits are not funded. When possible, deficits should be covered through internal reprogramming.

The responses are sent via electronic mail to the Assistant Director, Finance. After completing an analysis of the functions' submissions and the labor projection, Finance summarizes the results of the mid-year review for the TIGTA Investment Review Board (IRB). The IRB then makes its decisions on what deficits should be funded and how any surpluses should be spent. Finance informs the functions of the mid-year review results and makes the appropriate financial plan adjustments in Discoverer.

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50.5 Investment Review Board (IRB)

50.5.1 Definitions.

Acquisitions for IRB Review – the IRB threshold for any purchase request of assets, goods, or services costing at least \$50,000 at the initial time of purchase. These acquisitions require special management attention because of their importance to the Treasury Inspector General for Tax Administration’s (TIGTA) mission; high development, operating, or maintenance costs; or significant role in the administration of TIGTA programs, finances, property, or other resources.

Project – an activity or operation that meets the project criteria for review, approval, and oversight from the Program Management Board (PMB) as outlined in [Chapter \(600\)-120.2.6 Governance and Project Management](#).

50.5.2 Introduction.

The purpose of the TIGTA IRB is to operate as an integral part of the enterprise-wide governance process by providing strategic planning and oversight of major TIGTA initiatives. The IRB is the highest-level board within TIGTA’s governance structure and champions the governance process. The Board’s activities include the review and recommendations to the Inspector General (IG) of funding for all TIGTA investments and major acquisitions. As such, the IRB ensures the regular monitoring and proper management of these investments.

50.5.3 IRB Members.

- Inspector General (Final decision authority)
- Principal Deputy Inspector General (PDIG, the Chair)
- Deputy Inspector General for Audit (Acting Chair in the absence of the PDIG)
- Deputy Inspector General for Investigations
- Deputy Inspector General for Inspections and Evaluations
- Chief Counsel
- Deputy Inspector General for Mission Support/Chief Financial Officer (DIGMS/CFO)¹
- Chief Information Officer

¹ In matters where there may be conflicts of interest between the DIGMS/CFO roles of function head and CFO, a designee will represent the interests of the function.

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Each IRB member gets one vote² for decision-making purposes. After discovery and deliberation, the Chair makes final recommendations on behalf of the IRB to the IG as the final decision authority. The Director of Finance and Procurement serves as the facilitator for the IRB process.

Often representatives from TIGTA functions will be asked to evaluate and provide input to the selection, approval, funding and prioritization of TIGTA investments, projects and other initiatives throughout TIGTA. The IRB Chair may invite others with technical expertise to attend select meetings, as needed, in an advisory role.

50.5.4 Responsibilities of the IRB.

- Providing policy recommendations, direction, and decisions;
- Reviewing, prioritizing and approving the TIGTA portfolio by evaluating how each investment fits into the overall mission of TIGTA ensuring it aligns with the Strategic Plan;
- Ensuring funds are best allocated to corporate and function accounts to carry out TIGTA's mission and Congressional mandates;
- Making recommendations to the Treasury Review Board;
- Delegating to the PMB oversight of projects and initiatives;
- Identifying specific project milestones that need to be reported back through the IRB;
- Championing, supporting and recognizing project successes;
- Reviewing business cases and recommending the approval of funding of new projects;
- Addressing issues or risks that might adversely affect the success of TIGTA projects;
- Ensuring proposed investments with an initial cost of \$50,000 or more include a business case that captures the initial investment and the total cost of ownership throughout the life-cycle of the investment; and
- Reviewing and recommending all TIGTA financial plans and allocations for the IG's final approval.

50.5.4.1 Meeting Operations. Meetings will be held at least quarterly or as frequently as needed. Members will make every effort to attend all meetings. When a member cannot attend, his/her representative must be familiar with the issues and projects and be authorized to make decisions and vote on the member's behalf. Voting requirements will include a final recommendation for the IG's approval, either in person voting or electronic voting when necessary. Voting members that do not provide a response by the deadline will forfeit their vote on the issue. A majority vote is required for all decisions and final recommendations. Any ties will be decided by the Chair.

² Voting in this context refers to voting on final recommendations for the Inspector General's review and approval.

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The Director, Finance and Procurement as IRB process facilitator is responsible for scheduling all IRB meetings, and preparing the agenda and minutes. Any material required for decision in an IRB meeting will be distributed to the IRB membership at least 72 hours prior to the meeting. Briefing materials and other supporting documentation are maintained on the IRB SharePoint site.

50.5.4.2 Reviewing Proposed Acquisitions, Investments, and Projects. The IRB is responsible for reviewing acquisitions, investments, and projects with an initial cost of \$50,000 or more. The IRB will determine if the business case supporting the proposed investment is sound, well justified, and appropriate for funding consideration in the budget process. The IRB will ensure all acquisitions go through the governance process to determine if a technical assessment is required before the IRB funding decisions are made.

50.5.4.3 Monitoring Investments. The IRB will regularly monitor investments requiring development to ensure that cost, scheduling, and performance targets are being met. In the event that a project is facing cost overruns, major delays, or performance shortfalls, the IRB will consider the need to cancel the project and redirect the freed resources to other priorities.

50.5.5 Business Cases.

The appropriate Board member will prepare and submit a business case to Finance and Procurement (F&P) for all acquisitions, investments, and project proposals requiring IRB approval two weeks prior to the IRB meeting. Please see [Exhibit \(600\)-50.1](#) for the Business Case Template. The F&P's review of the business case will include obtaining feedback from the Governance Team on the level of governance required for the request. If recommended for approval by the IRB, the function may move the request forward through the Purchase Approval Request process in accordance with [Chapter \(600\)-40.3 Acquisitions](#). Upon IG approval, Procurement Services will complete the action on the purchase request.

For additional information regarding the governance process, please refer to [Chapter \(600\)-120 Governance and Project Management](#).

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50.6 Procedures for Approval of Off-Site Meetings

The Treasury Inspector General for Tax Administration (TIGTA) defines meetings as conferences, retreats, seminars, symposiums, workshops, Continuing Professional Education events, task forces and any developmental or training activities that incur TIGTA expenses beyond the salaries of attendees. Such expenses would consist of refreshments, meals, mementos, travel (including transportation and lodging) or other expenditures authorized under the Federal Travel Regulations.

Federal Law Enforcement Training Center training and meetings to conduct audits, inspections, evaluations, or investigations are not included in TIGTA's definition of "meetings." Additionally, TIGTA's policy defines the primary city as the post of duty location where the largest number of employees attending the off-site meeting are stationed. Questions as to whether a particular activity meets the definition of "meetings" should be referred to the Director, Finance and Procurement/Deputy Chief Financial Officer (DCFO) for resolution.

50.6.1 Criteria for Off-Site Meetings.

Chapter (600)-50.6 applies to all off-site meeting requests, regardless of the program, project, or activity that provides the funds. The criteria to determine if a meeting requires prior approval are as follows:

- If a meeting is scheduled in the primary city in Government space (TIGTA or readily available Federal, State, or municipal building, room or space) and the majority of the attendees are from that location, **prior approval is not required.**
- If a meeting is scheduled outside the primary city because suitable Government space is not available in the primary city and a cost comparison indicates it is less costly to hold the meeting outside the primary city (either in Government or non-Government space), **prior approval is not required.** All documentation, including cost comparisons, must be kept on file by the sponsoring office.
- If a meeting is scheduled outside the primary city either in government or non-government space and;
 - suitable government space is available in the primary city, and
 - cost calculations show outside the primary city is costlier, and
 - even if cost calculations show that the off-site location is less costly,then **prior approval is required.**

Before any off-site location is chosen, all of the following steps should be taken:

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- Determine the availability of Government facilities before considering non-Government facilities. For example, military bases are often a good option.
- Minimize overnight travel by selecting a site that requires a minimum number of employees to travel/stay overnight.
- Include the primary city in all cost comparisons.
- Select the primary city when cost differences are negligible. Avoid the use of resort or resort-type facilities.

50.6.2 Request for Approval.

All off-site meeting requests that require prior approval must be submitted as a memorandum from the Function Head to the Principal Deputy Inspector General (PDIG). In the absence of a PDIG, requests should be submitted to the Deputy Inspector General for Mission Support/Chief Financial Officer (DIGMS/CFO), through the Office of Mission Support's (OMS) Director of Finance and Procurement/DCFO. The PDIG or DIGMS will review and make a final decision on all off-site meeting requests. All requests, except those that involve task forces, should be submitted a minimum of six weeks in advance of the date of the meeting. This will allow for adequate review time and for a change of location or facility, if the initial request is not approved. Task force requests should be submitted as soon as the task force has set meeting dates.

The OMS Finance Team will review each off-site meeting request and cost worksheet for accuracy and forward the request to the PDIG or the DIGMS for a decision. After the function receives approval, the Function Head will inform the Inspector General of the planned off-site meeting. Functions may not finalize arrangements with the proposed facility where the meeting is to be held and hotel reservations until the PDIG or DIGMS has approved the meeting request.

50.6.3 Cost Comparisons.

All off-site meeting requests must outline in a memorandum format the meeting purpose, location, dates, and a point of contact (for questions). All requests must include a comparison of the primary city with at least two other locations. The worksheet will include tabs for each location compared and provide information on the following: full names of attendees, points of airport departure and arrival, airfare, baggage, lodging, per diem, car rental, privately owned vehicle mileage, and miscellaneous costs. The worksheet will also provide any additional costs associated with the meeting to include: vendor, facility, and materials. Offices are strongly encouraged to use Exhibit (600)-50.2 Off-Site Cost Template to detail all costs for the off-site request.

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50.7 Business Cards

The Treasury Inspector General for Tax Administration (TIGTA) must maintain the integrity of all identification media to prevent misuse or abuse that could discredit or bring adverse publicity to our organization. TIGTA considers business cards to be a form of identification, therefore, business cards must conform to designated specifications to ensure uniformity and consistency. This allows TIGTA to expeditiously handle inquiries from taxpayers who might question the authenticity of agency business cards. For that reason, only business cards authorized by TIGTA may be used as official agency identification. Any employee that uses business cards from an unauthorized source, in the performance of their official duties, must cease immediately. TIGTA business cards must be used only in the conduct of official business. Any other use is unauthorized.

There are only two authorized methods to obtain agency approved business cards. The first is to purchase the cards from an authorized vendor, and the second is to produce the cards with the template in Microsoft Word. TIGTA employees may not use any other type of business cards in the performance of their official duties.

The vendors authorized to produce business cards with the TIGTA seal and badge are: Chu Graphic Arts of Visalia, California (phone: 559-429-4061, fax: 559-429-4805, email bizcards@chugraphics.com) and Bill Johnson Business Card Printers of Shawnee, Kansas (phone: 913-262-1979, email: Sales@Johnsoncards.com). To obtain a current order form, e-mail one of the designated vendors. The completed order form must be approved and signed by the employee's function head or designee. The function head will determine on a case-by-case basis whether an employee requires vendor printed business cards to perform their official duties or appropriately represent TIGTA. If vendor-printed cards are required, the employee's function head will approve the request and authorize the use of the Function's appropriated funds to purchase the business cards. If a function head disapproves an employee's request, the employee has the option to purchase the business cards with their own funds.

To create business cards with the Word template, employees should access the FAQs. The cards should be printed on Avery 5371 White Business Cards or equivalent card stock. The card stock can be purchased with appropriated funds through your office supply sources. We recommend that employees print only a few pages at a time, as business card information frequently changes.

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50.8 Interagency Agreements (IAs)

An IA is written to obtain a legally binding contract between two Federal agencies that specifies the tasks to be accomplished by one agency in support of the other. This includes labor and non-labor costs for detailed personnel and administrative support provided to TIGTA.

50.8.1 Authority.

The authority to execute IAs obligating the Treasury Inspector General for Tax Administration (TIGTA) funds is contained in statutes such as the Government Reform Act of 1994 and the Economy Act, 31 U.S.C. § 1535.

50.8.2 To initiate a TIGTA IA.

- Refer to TIGTA Operations Manual, Chapter (600)-40.3 *Acquisitions* for instructions on preparing and routing IAs.

50.8.3 Billing for Interagency Agreements.

- Electronic payments are required between Federal agencies, and the standard payment method is through the Intra-governmental Payment and Collection (IPAC) System. TIGTA's accounting services provider, Bureau of the Fiscal Service, Administrative Resource Center (BFS-ARC), is responsible for retrieving IPAC bills from, or initiating IPAC bills in, the IPAC system.

50.8.3.1 TIGTA as Billed Agency.

- BFS-ARC will request certification (approval) of an IPAC by sending the IPAC bill and a certification form via e-mail to the designated Contracting Officer's Technical Representative (COTR) or IPAC approver.
- Since IPAC immediately reduces TIGTA's funds, the approver must ensure that the IPAC charge is correct and consistent with the goods/services received as well as the IA terms.
- If needed to ensure billing consistency, the approver may request additional documentation from the billing agency. If the billing agency does not provide sufficient documentation for the bill, the approver may "chargeback" (reject) the transaction, or the part of the transaction lacking sufficient documentation.
- If the IPAC is certified as valid, the bill must either be applied to an existing obligation or charged directly to an accounting string supplied by the approver. The accounting string must include the appropriate cost center and Budget

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Object Code (BOC). Please check with TIGTA's budget analyst or accountant if not sure of the accounting string information.

- If the approver fails to send the completed certification form back to BFS-ARC by the end of the month, the IPAC will be charged against that function's default cost center and BOC 253004. The expense will remain charged to the default codes until the completed certification form is received by BFS-ARC.

50.8.3.2 TIGTA as Billing Agency.

To ensure funds are collected for the work performed by TIGTA, the Assistant Director, Finance, must receive a copy of the IA signed by both parties. In addition, on a monthly or quarterly basis, the function performing the service should notify the Assistant Director, Finance regarding the amount of work performed and request that TIGTA bill the other Federal agency. See TIGTA Manual (600)-40.3 for more information. The Assistant Director, Finance will provide necessary billing information to BFS-ARC.

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50.9 Confidential Expenditures: Imprest Fund and Spurious Checks

50.9.1 Introduction.

In accordance with the implementation of the Debt Collection Improvement Act of 1996, imprest funds may only be used when the Electronic Funds Transfer (EFT) requirement is waived. The Treasury Inspector General for Tax Administration (TIGTA) is permitted to have imprest funds under this waiver for payments made in furtherance of law enforcement action. Therefore, only the Office of Investigations (OI) may establish and maintain an imprest fund, and any disbursements shall be related to the enforcement of laws and regulations. This section discusses the policies and procedures for operating and accounting for the imprest fund. It also provides procedures for obtaining spurious checks needed occasionally by TIGTA OI for certain investigations.

50.9.1.1 Authorities.

- [31 U.S.C. 3701](#), *Debt Collection Improvement Act of 1996, Pub. L. 104-134.*
- [31 C.F.R. Part 208](#).
- [Treasury Directive 40-04](#), *Treasury Internal (Management) Control Program.*
- [TIGTA Delegation Order No. 27 \(Rev. 2\)](#), *Authorization to Approve Confidential Expenditures.*
- [Statement of Federal Financial Accounting Standards 1](#), *Statement of Federal Financial Accounting Standards 1*

50.9.2 Definitions.

ABA Routing Number – American Bankers Association (ABA) number used to identify specific financial institution.

Alternate Cashier – Investigative employee designated to perform the duties of the Principal Cashier when the Principal Cashier is not available.

Budget Object Code (BOC) – A code used to classify the expenditure based on the nature of the goods or services purchased.

Bureau of the Fiscal Service-Administrative Resource Center (BFS-ARC) – TIGTA's financial services provider.

Concur Government Edition (CGE) – This is a web-based system (selected by Department of the Treasury (Treasury)) used to prepare and process travel documents. It is also used to obtain reimbursement for non-confidential expenses incurred in performance of official duties. Concur and CGE may be used interchangeably in this section.

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Confidential Expenditure – An expenditure whereby the disclosure of which might jeopardize an investigation or create a potential danger to the Special Agent (SA) or others involved in the investigation.

Confidential Source (CS) – Any person or entity providing information or services on a confidential basis, whether compensated or not.

Confidential Source Expenditure – Payment made directly to or on behalf of a CS.

Code of Federal Regulations (C.F.R.) – The codification of the general and permanent rules and regulations published in the Federal Register by the executive departments and agencies of the Federal Government.

Clearance – The process whereby a financial institution processes checks drawn upon or deposited into accounts maintained by the institution.

Electronic Funds Transfer (EFT) – Method of disbursing funds without use of a paper check.

Flash Money – Large amount of money needed by an SA in performance of role as a “high roller” in an investigation.

Incidental Expenditure – Miscellaneous expense incurred by a SA during a meeting with a CS to obtain evidence.

Imprest fund – A fixed amount of appropriated funds that is deposited in a financial institution rather than being held by Treasury.

IRS – Internal Revenue Service.

Non-Confidential Expenditure – A miscellaneous expense incurred incidental to securing evidence.

Primary Cashier – Investigative employee designated to maintain and account for the imprest fund for a specific division.

Recoverable Money – Security deposits or “flash money” used during an investigation which may be recouped in full or in part.

Remittance Testing – Imprest funds used to test whether or not tax remittances submitted to the IRS are received and posted to the correct taxpayer account.

Signature Card – Document identifying individual authorized to make withdrawals from an account at a financial institution.

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Spurious Checks – Fictitious checks used for investigative purposes and are confidential expenditures.

Standard General Ledger (SGL) – A uniform listing of accounts used to properly classify and record financial transactions in the financial system and facilitate financial reporting.

50.9.3 Establishing an Investigative Imprest Fund.

All TIGTA investigative imprest funds must be maintained in checking accounts at Federally insured financial institutions. Cash accounts are prohibited. An investigative imprest fund checking account may be established for any OI division that needs one.

On behalf of the division and with documented approval (*e.g.*, e-mail) by the appropriate Assistant Inspector General for Investigations (AIGI), the primary cashier shall open the investigative imprest fund checking account at a Federally insured financial institution. The checking account shall be in the name of the *Treasury Inspector General for Tax Administration* under TIGTA's EIN 03-0510164 as an account for a non-taxable entity not subject to back-up withholding. Checking accounts that pay interest or incur a monthly service fee shall be avoided as much as possible. The signature card shall be completed with the names of the primary and alternate cashiers who will have access to the account. One of the alternate cashiers must be the Assistant Special Agent in Charge (ASAC) who is co-located with the primary cashier or the Special Agent in Charge (SAC). The signature card for the checking account shall be signed by the primary and alternate cashiers.

Note: In order to maintain adequate internal control and appropriate segregation of duties, the SAC shall **not** be on the signature card. Also, a primary or alternate cashier **must** be an employee whose duties do not require approving investigative expenditures.

The SAC will submit a memorandum through the appropriate AIGI to the Assistant Director, Finance with a cc to OI's budget coordinator requesting the establishment of an investigative imprest fund checking account.

The memorandum must include the following information:

- Financial institution information:
 - Name.
 - Mailing address including city, state, and zip code.
 - ABA routing number.
 - Checking account number, if available. (Some financial institutions will not provide an account number without a deposit.)
 - Phone number.
 - Financial institution contact name, if available.
- Name and mailing address of the primary cashier.

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- Name of the alternate cashier(s).
- Date investigative imprest fund is needed.
- Amount requested.
- Fund: TGT0119DB (enter 2-digit current fiscal year twice) XX, e.g., TGT0119DB2121XX for FY 2021.
- Internal Organization Code (Cost Center) (e.g., TGT331000000) of the division which will be maintaining and accounting for the imprest fund (see [Exhibit \(600\)-50.4](#)).

The completed signature card should be attached to the request memorandum. The signature card should reflect the account number.

The AIGI forwards the approved memorandum to the Assistant Director, Finance, who will: 1) review the request to ensure all required data is contained in the memorandum; 2) approve the request by notifying BFS-ARC to process request; 3) update the investigative imprest fund list; and 4) send a copy of the updated list to BFS-ARC. The list contains TIGTA's imprest fund accounts by location as well as the responsible SACs and cashiers.

The BFS-ARC will send an EFT in the amount requested to the designated bank for the designated checking account. If the checking account number is not provided, a check payable to the *Treasury Inspector General for Tax Administration* in the amount requested will be sent to the primary cashier at the mailing address indicated in the request memorandum. The BFS-ARC will make the appropriate accounting entry to record the establishment of an imprest fund.

In accordance with cash management and internal controls, the primary cashier will deposit the check no later than the next business day and properly secure the check (in a locked container with access limited to the primary and alternate cashiers) until deposited. The Staff Accountant will ensure that the new imprest fund is properly recorded in the financial system as an increase to the Imprest Funds account (SGL 11200000) and a decrease to the Fund Balance with Treasury account (FBWT SGL 10100000).

50.9.4 Changes to the Investigative Imprest Fund.

50.9.4.1 Increasing Amount of Investigative Imprest Fund. The maximum amount of each investigative imprest fund is \$10,000. With appropriate justification, approval from the appropriate AIGI, and coordination with the Assistant Director, Finance, an investigative imprest fund may be increased above the \$10,000 limitation. The SAC will submit a memorandum through the appropriate AIGI to the Assistant Director, Finance requesting the increase.

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The memorandum should include:

- Financial institution information:
 - Name.
 - ABA routing number.
 - Checking account number.
 - Phone number.
- Current amount of imprest fund.
- Amount of increase requested.
- New total of imprest fund.
- Date required.
- Fund: TGT0119DB (enter 2-digit current fiscal year twice) XX, e.g., TGT0119DB2121XX for FY 2021
- Cost center of the division which will be maintaining and accounting for the imprest fund: (See [Exhibit \(600\)-50.5](#)).

The AIGI forwards the approved memorandum to the Assistant Director, Finance, who will: 1) review the memorandum to ensure that all required data has been provided; 2) approve the request by notifying the BFS-ARC to process the request; 3) update the investigative imprest fund list; and 4) send a copy of the list to BFS-ARC. BFS-ARC will send an EFT to the checking account identified in the request memorandum and records the appropriate accounting entry. The Staff Accountant will ensure that the increase in the imprest fund is recorded in the financial system as an increase in SGL 11200000 and a decrease in SGL 10100000.

50.9.4.1.2 Exigent Increase to an Existing Investigative Imprest Fund. In exigent circumstances when an immediate imprest fund increase is necessary and Office of Mission Support (OMS) Finance staff or the TIGTA Chief Financial Officer are unavailable, the Deputy Inspector General of Investigations (DIGI) or appropriate AIGI/Deputy AIGI may submit a request directly to BFS-ARC. The request should be in the form of a memorandum and transmitted by e-mail with a copy to the SAC, Primary Cashier as well as the Assistant Director, Finance and the Staff Accountant. The e-mail should be sent to AccountsPayable-MISC@fiscal.treasury.gov. See [Exhibit \(600\)-50.16](#) for a sample format of the memorandum. The Assistant Director, Finance or the Staff Accountant, upon return to the office, will follow up as needed with BFS-ARC and the respective field division.

BFS-ARC Operating Hours: For either same-day or next business day increases to the imprest fund account, the request **must** be sent to BFS-ARC no later than 3:00 p.m. Eastern Standard Time. In addition, BFS-ARC and Treasury cannot guarantee or control what time the bank will release funds for either same-day or next business day payments. The BFS-ARC does not operate on weekends and Federal holidays.

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Note: The BFS-ARC will charge TIGTA for same-day payment requests. Due to the costs associated with same-day payment requests, they are intended only for emergency payments.

50.9.4.2 Requests to Decrease the Amount of or Close the Investigative Imprest Fund. The SAC will submit a memorandum through the appropriate AIGI to the Assistant Director, Finance, requesting a decrease in or closure of the investigative imprest fund.

The memorandum shall contain the following items:

- Financial institution information:
 - Name..
 - ABA routing number.
 - Checking account number.
 - Phone number.
- Current amount of imprest fund.
- Amount of decrease requested.
- New total of imprest fund.
- Cost center.
- Fund: TGT0119DB (enter 2-digit fiscal year twice) XX, e.g., TGT0119DB2121XX for FY 2021 appropriation.
- **If closing the imprest fund account**, reason for closure (see [Exhibit \(600\)-50.6](#)).

Note: The imprest fund may not be closed until:

- All checks written by the imprest fund cashier have “cleared” on the account statement.
- All funds advanced to SAs have been fully accounted for:
 - SAs have submitted all Standard Forms 1164 (SF-1164) documenting expenditures.
 - SAs have returned all unused funds.
 - Advance balances are zero.
- All funds returned by SAs have been deposited and “cleared” on account statement.
- Primary cashier has reconciled imprest fund.
- The SAC has reviewed and approved primary cashier’s imprest fund reconciliation.
- All unused checks have been destroyed.

For the closing of an imprest fund, the cost, if any, of obtaining a cashier’s check shall be deducted by the financial institution from the imprest fund account and will appear on the monthly account statement. The SAC will have the imprest fund cashier obtain a

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cashier's check payable to the *Treasury Inspector General for Tax Administration* from the financial institution where the imprest funds are maintained.

The Assistant Director, Finance or Staff Accountant will: 1) review the memorandum to ensure all required data is present and accurate; 2) e-mail the SAC and primary cashier confirming the memorandum and check (if decreasing) or cashier's check (if closing) can be mailed to BFS-ARC; 3) notify BFS-ARC by e-mail about the check to be mailed with a cc to the imprest fund cashier and SAC; 4) update the investigative imprest fund list after BFS-ARC receives the check; and 5) provide a copy of the updated list to BFS-ARC.

The imprest fund cashier, **upon receiving approval** from the Assistant Director, Finance or Staff Accountant will: 1) attach the cashier's check to the signed memorandum and place in an envelope marked "TIGTA Imprest Fund" and addressed to BFS-ARC; 2) send the envelope by overnight mail if applicable (see [Chapter \(600\)-50.14.1](#) for check mailing guidelines); and 3) send the Assistant Director, Finance or Staff Accountant the tracking number used to mail the envelope.

The envelope should be mailed to:

Accounting Services Branch – 2
Avery Street A3-G
Bureau of the Fiscal Service
P.O. Box 1328
Parkersburg, WV 26106-1328

The BFS-ARC will: 1) deposit the funds; and 2) make the appropriate accounting entry. The Staff Accountant will verify that the appropriate increase in SGL 10100000 and corresponding decrease in SGL 11200000 has occurred.

50.9.4.3 Changes in Financial Institution or Cashiers. Changes in the financial institution or the cashiers (primary or alternate) require a new signature card. **Note:** For either change, the SAC **must** arrange for an imprest fund verification (reconciliation) before appointing, or transferring responsibility to, the new cashier. The reconciliation should be conducted by an individual who is not involved in the operation of the division's imprest fund. For example, the SAC for Western Field Division (WFD) could request any WFD employee who is not involved in the operation of WFD conduct the reconciliation or request the SAC or imprest fund cashier of another division conduct the reconciliation. The reconciliation should be done in accordance with all of the procedures (**except** sending to BFS-ARC) in [Section 50.9.12](#). The account number should be written on the signature card. The primary cashier will retain a copy of the completed signature card in his/her files. Follow-up with the bank to ensure proper processing of the signature card is highly recommended. The SAC will submit a memorandum through the appropriate AIGI to the Assistant Director, Finance requesting the change. The completed signature card should be attached to the request memorandum.

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- **The memorandum for change in financial institution** should contain the following items:
 - Name of former financial institution and former account number (if changing financial institution).
 - For new (or current) account:
 - Name of financial institution.
 - Mailing address including city, state, and zip code.
 - ABA routing number.
 - Checking account number.
 - Phone number.
 - Date funds moved from former account to new account (if changing financial institution or account).
 - Cashier information if changing cashiers, otherwise current cashier names.

- **The memorandum for change in cashiers** should contain the following items:
 - Former cashier's name
 - New cashier information as listed below:
 - Name.
 - Mailing address, if primary cashier.
 - Phone number.
 - Designation (primary or alternate).
 - Date of cashier change.

The AIGI will forward the approved memorandum to the Assistant Director, Finance. The Assistant Director, Finance or Staff Accountant will: 1) review the request to ensure all required data is contained in the memorandum; 2) approve the request by notifying BFS-ARC to process request; 3) update the investigative imprest fund list; and 4) send a copy of the updated list to BFS-ARC.

50.9.4.4 Change in SAC. When a change in the SAC for a field division that has an imprest fund occurs, the appropriate AIGI will send the Assistant Director, Finance an e-mail indicating the division, the new SAC's name, and the effective date. The Assistant Director, Finance or Staff Accountant will update the investigative imprest fund list and send to BFS-ARC.

50.9.4.5 Other Changes. The Assistant Director, Finance should be contacted by e-mail for instructions for any other changes not discussed in this section.

50.9.5 Use of Investigative Imprest Funds. Investigative imprest funds may **only** be used for confidential expenditures, fees charged by financial institutions for maintaining the imprest checking account, or fees for cashier's checks or money orders. The investigative imprest fund **shall not** be used

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for non-confidential expenditures incidental to securing evidence (see [Section 50.9.6](#) for more details), normal operating expenditures such as subscriptions, office supplies, photocopies, postage, *etc.* The investigative imprest fund **must** be used to pay all confidential expenditures. Confidential expenditures **shall not** be claimed on vouchers.

Confidential expenditures are expenses that if disclosed could compromise the investigation or jeopardize the safety of the SA or other individuals involved in the investigation. The OI shall maintain detailed information on these expenditures in the investigative imprest fund files in the divisional office, as appropriate. Do **not** furnish detailed information to BFS-ARC.

Confidential expenditures can be segregated into: 1) CS expenditures; 2) certain undercover operation expenditures; 3) expenditures for the protection and maintenance of witnesses and CSs; and 4) other confidential expenditures.

Note: Under no circumstances should any confidential expenditure be incurred before authorization. See [Section 50.9.7](#) for how to obtain authorization.

50.9.5.1 Confidential Source Expenditures. The SA may pay a CS a reasonable amount of money or provide other lawful consideration for information furnished, services rendered, or expenses incurred in authorized investigative activity. No payment of money or other consideration, other than a published reward, shall be conditioned on the conviction of any particular individual. The CS payment may be paid directly to the CS or paid indirectly. Indirect payment is a payment on behalf of a CS, such as purchasing an airline ticket. See [Chapter \(400\)-150.3](#) for additional information regarding CSs. The CS expenditures are debited to BOC 910002.

The CS expenditures do **not** include incidental expenses such as purchasing a cup of coffee, a sandwich, or a drink. See [Section 50.9.7](#) for additional information on non-confidential expenditures.

A payment to a CS, which is not a reimbursement for expenses, is taxable to the CS.

The SA making a taxable payment to a CS must:

- Tell the CS of its taxability.
- Document the payment in the CS control folder.

50.9.5.2 Undercover Operation Expenditures. Undercover operations may include: 1) confidential expenditures; 2) non-confidential expenditures; and 3) recoverable funds. Undercover confidential expenditures and undercover recoverable funds **must** be paid through the investigative imprest fund. Undercover non-confidential expenses **must** be paid through the submission of a local voucher, not the investigative imprest funds. See [Chapter \(400\)-180](#) for additional information concerning undercover operations.

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50.9.5.2.1 Undercover Confidential Expenditures. Undercover confidential expenditures are expenses that if disclosed could compromise the investigation or identity of an undercover SA. As a general rule, these costs are incurred under a fictitious identity. These costs include lodgings, furniture, automobiles, post office boxes, utility bills, travel, entertainment, safe house maintenance, and purchases related to securing evidence.

Undercover confidential expenditures might include travel expenses for an SA portraying a “high roller” where the SA meets with the subjects of the investigation at an expensive restaurant or hotel. In these instances, OI management may designate these expenses as confidential or authorize actual expenses. If actual expenses are authorized, the SA must file a travel voucher rather than seeking reimbursement through the imprest fund and follow the procedures in [Chapter \(600\)-40.5](#).

50.9.5.2.2 Undercover Non-Confidential Expenditures. Undercover non-confidential expenditures are expenses whereby the disclosure of which would not compromise an investigation or jeopardize the safety of the SA or other individuals involved in the investigation. Undercover non-confidential expenses must be paid through the submission of a local voucher, not through the imprest fund. Travel and per diem incurred by the undercover SA outside of his/her undercover assignment is not a confidential expense and must be claimed on a travel voucher. Undercover non-confidential expenditures are debited to BOC 252008. See [Section 50.9.7](#) for additional details on non-confidential expenditures.

50.9.5.2.3 Recoverable Funds. Recoverable funds include security deposits and “flash money.” Recoverable funds are returned in full or in part to the imprest fund. The disbursement of recoverable funds is debited to BOC 910001. Thus, only the unrecovered funds are expensed in BOC 910001. The SA should maintain a list of the security deposits (amounts and vendors paid) and make a reasonable attempt to obtain a refund of the security deposit at the conclusion of an undercover operation. If a refund of the security deposit is obtained, the SA will submit the refund to the imprest fund cashier with a memorandum identifying the case number and requesting the funds be deposited to the imprest fund. The cashier will follow the instructions in [Section 50.9.12.1](#) below to process the refund.

50.9.5.3 Expenditures for the Protection, Relocation, and Maintenance of Witnesses and Confidential Sources. Expenditures for the protection, relocation, and maintenance of witnesses and CSs must be paid through the investigative imprest fund. To avoid jeopardizing the new identity of the relocated witness or CS, maintain detailed information on these expenditures in the files of investigative imprest funds in the divisional office, as appropriate. **Do not** furnish detailed information to BFS-ARC. Refer to [Chapter \(400\)-230](#) for detailed procedures regarding TIGTA’s Victim Witness Program. Expenditures for the protection and maintenance of witnesses and CSs are debited to BOC 910002.

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50.9.5.3.1 Prohibitions. The SAs are not authorized to commit any funds for compensation and expenses of witnesses or CSs, and are not authorized to make protective maintenance agreements. Agreements made without authorization may become the personal responsibility of the maker.

Protection, relocation, and maintenance of witnesses and CSs **do not** include the loss of income, personal inconvenience, or other monetary damage suffered, such as a distress sale of a business or residence by the witness or CS.

50.9.5.4 Other Confidential Expenditures. Other confidential expenditures are miscellaneous expenditures of such a nature that their disclosure might jeopardize an investigation or create a potential danger to the SA.

Examples include:

- Remittance testing expenditures.
- Reimbursement to non-TIGTA personnel for confidential expenses incurred while conducting activities at the request of TIGTA.
- The cost of surveillance facilities and related expenses incurred by SAs in observing and identifying the activities of a subject.
- Costs incurred in gathering information in connection with enforcing laws and regulations involving tax administration.
- Confidential expenses incurred in locating certain witnesses.

50.9.6 Non-Confidential Expenditures.

Non-confidential expenditures are miscellaneous expenses incurred incidental to securing evidence. "Evidence" is not intended to be restricted to that which is used or admissible in court cases.

Examples of non-confidential expenditures include:

- Securing photocopies of documents.
- Incidental expenditures which a SA incurs while meeting with a CS such as purchasing a cup of coffee, drink, sandwich, or meal for the CS.
- A motel/hotel room for briefing and debriefing a cooperating employee.
- Minor surveillance expenses.
- Purchase of emergency supplies.
- Rental of a safety deposit box.
- Reimbursements to non-TIGTA personnel for minor expenses incurred by them while conducting activities at the request of TIGTA.
- Travel to and from the assignment under the SA's true identity.
- Travel and per diem for supporting SAs unless the supporting SA is portraying a "high roller." See [Section 50.9.5.2.1](#) for additional details.

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The SA must file a local voucher in Concur to receive reimbursement for non-confidential expenditures. All non-confidential expenditures must be coded to BOC 252008 by selecting NONTRAV 252008 – Securing Evidence from the expense type drop down menu. **All** non-confidential expenditures are to be coded to BOC 252008 regardless of the actual item or service being purchased. Receipts must be attached for any expense over \$75.

50.9.7 Authorization to Incur Confidential Expenditures.

Authorization is needed prior to using the investigative imprest funds. **Note:** Under no circumstances should any imprest fund expenditure be incurred before authorization. An unauthorized expenditure could constitute an antideficiency violation. Authorization constitutes approval for the purpose, time and amount of the expenditure. The SAC may authorize confidential expenditures up to \$2,500, except for confidential expenditures related to undercover operations. However, the SAC can authorize confidential expenditures for undercover operations contained in the approved operational plan. The AIGI or the Deputy AIGI may authorize all confidential expenditures up to \$20,000. The DIGI may authorize all confidential expenditures of more than \$20,000.

Authorization for confidential expenditures is documented in a memorandum which is retained by the SA in the case file, by the primary cashier in the investigative imprest fund, and by the approving official. The approved authorization memorandum shall be retained for six years and three months.

A single memorandum shall be used to request authorization and document approval to make confidential expenditures, *i.e.*, the authorization and approval shall be documented in the same memorandum. The memorandum will be approved by the appropriate official based on the funding request. See Delegation Order No. 27 (Revision 2) for different funding levels at [Delegation Order No. 27](#).

The memorandum must contain the following:

- Name of the taxpayer or entity.
- Case number, when applicable.
- Specific amount being requested.
- Maximum dollar amount authorized.
- Divisional imprest fund that will be used.
- Period of time over which the expenditure(s) will be made.
- Complete description of the purpose of the expenditure [Description should not jeopardize investigation].
- Provision for SA's signature and date.
- Provision for SAC's authorization and approval containing the following elements:
 - Statement: *"This signed memorandum is authorization to make confidential expenditures as proposed in the above paragraphs."*

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- Statement: “*This signed memorandum is authorization to obtain funds for expenditures expected to occur within 30 days of receipt of funds from the cashier.*”
 - Maximum dollar amount authorized.

Note: The 30 days must be within the expenditure period indicated above.

See [Exhibit \(600\)-50.17](#) for examples of the memorandum.

A revised request is required when it is anticipated that expenditures will exceed the authorized amount or not be made within the authorized expenditure period.

The approving official may not approve a request from himself/herself when acting for another person. For example, the ASAC may not approve a request for himself/herself when acting for the SAC.

50.9.8 Oversight of the Investigative Imprest Fund.

50.9.8.1 SAC Responsibilities. The SAC is responsible for supervising the operation of the investigative imprest fund in his/her division.

The SAC’s responsibilities include:

- Complying with the imprest fund policies and procedures discussed in this chapter.
- Understanding the imprest fund policies and procedures discussed in this chapter and ensuring compliance by primary and alternate cashiers.
- Providing adequate training and guidance to the primary and alternate cashiers.
- Having an individual not involved in the operation of the imprest fund conduct a verification of the imprest fund whenever accountability for the fund is to be transferred (for example change in cashiers or change in financial institutions).
- Conducting unannounced imprest fund verification at least twice a year. **Note:** imprest fund verification is the same thing as imprest fund reconciliation – see [Section 50.9.12](#) below for procedures.
- Reviewing the imprest fund level at least once a year to ensure it does not exceed the division’s needs.
- Ensuring the combination to the lock on the imprest fund storage container is changed: 1) whenever there is a change in cashiers; 2) upon transfer of accountability due to unforeseen absence of the cashier; 3) upon a compromise of the combination in some way; or 4) at least once each year.
- Making an immediate report in the event of an imprest fund loss to the appropriate AIGI and the Assistant Director, Finance.
- When appropriate, approving SA requests timely for extensions of advances from the imprest fund. Timely is defined as within three business days of receiving the request.

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- Conducting diligent reviews of expenditures reported on SF-1164 *Claim for Reimbursement for Expenses* and supporting documentation to:
 - Monitor effective use of funds;
 - Confirm value is received for funds expended;
 - Confirm use of funds is lawful and consistent with enforcement of laws and regulation involving tax administration; and
 - Confirm absence of abuse.
 - Reviewing all reimbursement forms (SF-1164) and supporting documentation to verify that expenditures were properly authorized, documented, and appropriate. See [Exhibit \(600\)-50.10](#) for a sample of this form.
 - Forwarding approved SF-1164s and supporting documentation timely to the imprest fund cashier for processing. Timely is defined as within three business days of receipt of the documentation.
 - Diligently reviewing the monthly reconciliation package containing the following:
 - SF-1149, *Statement of Designated Depository Account* to verify that the amounts reported on the SF-1149 are correct and supported by the attached documents;
 - Optional Form 1129, *Cashier Reimbursement Voucher/Accountability Report* (OF-1129), bank statement;
 - Outstanding Advances to SAs;
 - Check register; and
 - SF-1164s.

See [Exhibit \(600\)-50.11](#) and [Exhibit \(600\)-50.12](#) for samples of the SF-1149 and OF-1129 respectively.

50.9.8.2 Review of Investigative Imprest Fund. The OI will conduct annual reviews of its imprest funds, and the responsible SAC/Director will certify annually that each imprest fund has been reviewed. The OI's Inspection Team will conduct biennial reviews as a secondary internal control during their inspections. See [Chapter \(400\)-360](#) for more details about the inspections. Additionally, OMS will receive the monthly replenishment packages submitted to BFS-ARC and conduct sample reviews. See [Section 50.9.12](#) for more information about replenishment packages.

50.9.9 Obtaining Funds from the Investigative Imprest Fund.

The SA may only obtain funds from the investigative imprest fund with proper authorization and an approved advance request as discussed in [Sections 50.9.5](#), [50.9.9.1](#), [50.9.9.1.1](#), and [50.9.9.1.2](#).

50.9.9.1 Advances. Funds should only be advanced when there is an authorization memorandum per [Section 50.9.5](#) and for confidential expenditures which are anticipated to occur within 30 days. The 30 days must be within the expenditure period indicated in the authorization memorandum. Also there should be at least 30 days remaining in the approved expenditure period to advance funds. **Exception:** Funds may be advanced when there are less than 30 days remaining in the expenditure period if the SA confirms in writing (e.g., e-mail, memorandum) that funds will be expended. The cashier should

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attach the SA's confirmation to the authorization memorandum. **Note:** Funds and checks are interchangeable.

Below are four scenarios to illustrate advances:

1. The SA has an authorization memorandum with an expenditure period from November 1, 2018 to January 31, 2019. The SA requests advance (funds) on December 1, 2018 for expenditures he/she anticipates to incur within 30 days. The cashier may issue funds to the SA because December 1 is within the expenditure period in the authorization memorandum and there are at least 30 days remaining in the expenditure period.
2. The SA has an authorization memorandum with an expenditure period from November 1, 2018 to January 31, 2019. The SA requests funds on February 1, 2019 for expenditures he/she anticipates to incur within 30 days. The cashier may not issue funds to the SA because February 1 is outside the expenditure period in the authorization memorandum. The SA would need to obtain a revised authorization memorandum to extend the expenditure period.
3. The SA has an authorization memorandum with an expenditure period from November 1, 2018 to January 31, 2019. The SA requests funds on January 5, 2019 for expenditures he/she anticipates to incur by January 31 without a written confirmation. The cashier may not issue funds to the SA because while January 5 is within the authorized expenditure period per the memorandum, there are less than 30 days remaining in the expenditure period. The SA would either need to obtain a revised authorization memorandum to extend the expenditure period or provide written confirmation that funds will be expended by January 31.
4. The SA has an authorization memorandum with an expenditure period from November 1, 2018 to January 31, 2019. The SA requests advance on January 5, 2019 for expenditures with a written confirmation to expend funds by January 31. The cashier may issue funds to the SA because January 5 is within the expenditure period in the authorization memorandum and the SA has confirmed in writing that he/she will incur expenditure by January 31.

Individuals receiving an advance from an investigative imprest fund shall not commingle the funds with other official funds or with private funds. Commingling is the mixing of funds advanced by TIGTA with the SA's own money, making it difficult to determine which funds belong to each party. Cashing an imprest fund check, by itself, does not constitute commingling funds.

50.9.9.1.1 Obtaining an Advance. To obtain an advance, the SA requests and obtains authorization as indicated in [Section 50.9.5](#) above. The SAC or appropriate approving official forwards the approved authorization memorandum to the SA and the imprest fund cashier.

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The cashier does the following:

- Prepares a check payable to the SA.
- Updates the checkbook register.
- Updates the outstanding advances;
- Prepares an imprest fund advance receipt in any format that contains **at least** the following information:
 - Date
 - Check number
 - Check amount
 - Provision for cashier's name
 - Provision for SA's name and signature
 -
- Obtains the SA's signature on the receipt acknowledging acceptance of the check.
- Retains a copy of the completed and signed receipt in the imprest fund file.
- Gives the SA a copy of the signed receipt. The SA retains the completed receipt along with the approved advance request in the case file.

See [Exhibit \(600\)-50.20](#) for an example of an imprest fund advance receipt.

In exigent circumstances, the imprest fund cashier may advance funds when approved by the SAC via telephone. The cashier must document the telephone approval immediately by sending an e-mail to the SAC or appropriate approving official and copying the SA. Suggested language of the e-mail is "*This is to confirm your telephone approval to advance \$XXX to SA XXX.*" However, the SA **must** still request and obtain an authorization memorandum per [Section 50.9.5](#) from the SAC (or appropriate approving official) and the SAC must forward the approved authorization memorandum to the cashier within 72 hours of the telephone approval. Also, the cashier must attach a copy of the e-mail documenting the telephone approval to the authorization memorandum. All other procedures outlined in the paragraph above will be followed.

If the check is mailed to the SA, the cashier will include two copies of the receipt along with the check. The SA will sign both copies of the receipt, retaining one copy for the case file and returning the other copy to the cashier within five business days of receiving the check. The check should be mailed using either certified mail or ground courier service (e.g., FedEx or UPS), whichever is less expensive. The cashier should retain the tracking number used to mail the check with the authorization memorandum.

The SA shall **not** use any imprest funds to pay other individuals except:

- To reimburse IRS employees for confidential expenditures made by IRS employees while participating in confidential investigations under the direction of TIGTA.

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- During undercover operations where an assigned SA may receive information from, and prepare claims on behalf of, another SA carrying out an undercover investigation.

In both instances, the SA must obtain original receipts from the IRS employee or the undercover SA. These receipts shall be attached to the SA's SF-1164 to document the expenditure of the imprest funds.

50.9.9.1.2 Extension of Advances. When circumstances make it impractical to incur the confidential expenditure promptly, the SA should submit a request for an extension at least five working days prior to the expiration of the initial advance approval. The SA requests an extension by e-mail or memorandum with a copy of the initial authorization memorandum attached. See [Exhibit \(600\)-50.18](#) for an example of what should be included in an extension request. The SAC or appropriate approving official may at his/her discretion authorize the extension of the advance **in writing** and as an addendum to the authorization memorandum. **However**, an advance shall not be held longer than 120 days under any circumstances or beyond the expenditure period, whichever occurs first. A copy of the approved extension request should always be attached to the receipt for advanced funds discussed in the previous section.

Below are two examples to illustrate how to extend an advance:

1. The SA has authorization memorandum for an expenditure period of October 1, 2018 to January 31, 2019 and is advanced funds on October 1. The SA is unable to incur expenditure by October 31 and obtains an extension request from the approving official every 30 days from October 31. The SA should not request for an extension beyond January 31 and neither should the approval official grant one because January 31 is 120 days from October 1.
2. The SA has authorization memorandum for an expenditure period of October 1, 2018 to December 31, 2018 and is advanced funds on October 1. The SA is unable to incur expenditure by October 31 and obtains an extension request from the approving official every 30 days from October 31. The SA should not request for an extension beyond December 31 and neither should the approval official grant one because while December 31 is 90 days from October 1, the expenditure period in the authorization memorandum ends on December 31. The SA would first need to obtain a revised authorization memorandum to extend the authorization period to January 31.

The SAC or appropriate approving official will either approve or deny the request by e-mail or on the memorandum used to request extension. If memorandum is used to request extension, then the SAC or appropriate approving official will indicate his/her approval by signing and dating the memorandum as the approving official and indicating the timeframe for the extension. If the SAC or appropriate approving official does not approve the extension, the SAC or official will place the statement, "Extension request

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denied” along with his/her signature and date in the body of the memorandum. If the request for extension is approved, the SAC will forward a copy of the signed memorandum or e-mail to the SA and the imprest cashier. If the request for extension is denied, the SA will immediately return the outstanding advance according to the procedures in [Section 50.9.9.2](#) below. If the extension is approved, the cashier will update the Outstanding Advances to indicate the new timeframe.

50.9.9.2 Return of Advanced Funds. The SA will appropriately account for the advanced funds by:

- Immediately returning advanced funds to the cashier if the anticipated confidential expenditure does not materialize or the request for extension is denied.
- Submitting an SF-1164 (See [Section 50.9.10](#) for detailed instructions) when confidential expenditures have been completed and returning any excess advance funds. Preparing a receipt that contains at least the information listed above under [Section 50.9.9.1.1](#) when all, or any portion of, the funds, are returned to the cashier. Funds must be returned via a cashier’s check or money order. **Note:** If the cost of the cashier’s check or money order exceeds the funds being returned (for example buying a money order for \$1 to return unused funds in the amount of \$0.05), please contact the Assistant Director, Finance or TIGTA’s Staff Accountant through the imprest fund cashier for additional instructions.
- Obtaining the cashier’s signature on prepared receipt acknowledging acceptance of the funds.
- Retaining a copy of the completed, signed receipt in the case file.

The imprest fund cashier:

- Updates the Outstanding Advances upon receipt of funds or the SF-1164 documenting the expenditure of the advance.
- Deposits any excess funds into the imprest fund checking account no later than one business day after receipt and keeps the cashier’s check or money order secured until deposited.
- Records the deposit in the check register.
- Signs the receipt acknowledging acceptance of funds.
- Returns a copy of the completed receipt to the SA.
- Retains a copy for the imprest fund files.

50.9.10 Reporting Confidential Expenditures.

Confidential expenditures should be reported by the SA within three business days once any expenditure above \$25 occurs. Expenditures of \$25 or less should be reported by the SA within 30 calendar days. **Exception: Undercover agent confidential expenditures should be reported within 30 calendar days regardless of the amount.**

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Below are the steps the SA, SAC and cashier must follow to ensure timely and accurate reporting of confidential expenditures:

SA:

After making a confidential expenditure, the SA will:

- Prepare and sign SF-1164 within three business days of making the expenditure.
- Attach the original receipts and/or statements in lieu of receipts to the SF-1164.
 - The original dated receipt is the vendor's original bill, sales slip, cash register ticket or invoice which identifies the items or services purchased.
 - If a detailed itemization of the articles purchased is not shown on the receipt, the details are to be placed on an attachment signed by the vendor and stapled to the receipt.
 - Regardless of the amount, a receipt for a payment to a CS must be signed by the CS and the SA who made the payment.
 - Explain, in writing, the use of all receipts which are not the original dated receipts.
 - If the nature of the expenditure makes it impossible to obtain a receipt, the SA must prepare a memorandum (Statement in Lieu of Receipt) that documents the amount and circumstances. The SA will sign this memorandum and attach it to the SF-1164.
- All confidential expenditures will be shown **only** as, "confidential expenditure," "undercover confidential expenditure," "undercover recoverable funds," or "remittance test expenditure" – depending on what applies. The SA shall not use any other description on the SF-1164.
- Indicate the case number in the body of the SF-1164.
- Submit the SF-1164 through the appropriate channels to the SAC.

SAC:

The SAC will promptly review the SF-1164s, send the approved SF-1164s to the cashier for processing, and send rejected SF-1164s to the SA for correction.

Cashier:

The cashier will:

- Mark the receipts and/or the statement in lieu of receipts with the appropriate BOC, the date received, and the word "paid." Check the SF-1164 to make sure the confidential expenditure is entered on the correct line. Undercover confidential expenditures and undercover recoverable funds are coded to BOC 910001, remittance test funds are coded to BOC 910002 with the project code TGT0REMITT, and every other confidential expenditure should be coded to BOC 910002. Non-confidential expenditures should not be claimed on an SF-1164; the SA should file a local voucher in Concur and select NON TRAV BOC 252008, Securing Evidence.

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- Update the outstanding advance.

50.9.11 Remittance Test Expenditures.

As mentioned in [Section 50.9.5.4](#), remittance test expenditure is also a confidential expenditure. Funds advanced for remittance testing are subject to the same procedures discussed earlier for advancing funds (See [Sections 50.9.9](#) to [50.9.10](#) for more details). **Note:** Remittance test expenditures yet to be recovered must still be reported as confidential expenditures on the SF-1164 as Remittance Test – BOC 910002 in accordance with [Section 50.9.10](#).

50.9.11.1 Reporting Remittance Test Expenditures. As indicated above, a remittance test expenditure must be reported by the SA on the SF-1164 within three days of its occurrence even when it is expected to be returned by the IRS. The SA should report the amount on the “Remittance Test – BOC 910002” line of the SF-1164 with the notation “Remittance Test Expenditure.” The cashier should monitor the account to know when the IRS sends the funds via EFT to the appropriate imprest fund checking account, *i.e.*, to know when the remittance test expenditure is recovered. The cashier should contact the SA by e-mail immediately if the funds are not received within 30 business days of the remittance test expenditure. Immediately is the 30th business day from when the expenditure was made per the 1164. If for some reason, the recovery is not via EFT (*e.g.*, check or money order), the SA should attach the check or money order to the SF-1164 with the notation “Recovered Remittance Test Expenditure” and submit to the cashier. The case number on the SF-1164 should be the same as the case number on the SF-1164 used to report the remittance test expenditure originally. The cashier should deposit the check or money order on the date received no later than the next business day. If it is impossible to deposit the check or money order back to the imprest fund bank account, then the cashier will follow the procedures in [Sections 50.9.12](#) and [50.9.12.1](#) to replenish the imprest fund for the current period with the check or money order.

Below are four examples to illustrate how to report remittance test expenditures:

1. The SA obtains \$100 from the cashier on January 1, 2019 and uses the entire amount for a remittance test expenditure on January 4, 2019. The remitted test expenditure is expected to be recovered at a later date. The SA, SAC and cashier must follow their respective procedures in [Section 50.9.10](#) to report the remittance test expenditure before it is recovered. The SA must report the expenditure on the SF-1164 no later than three business days from January 4, 2019.
2. The SA obtains \$100 from the cashier on January 1, 2019 and uses the entire amount for a remittance test expenditure on January 4, 2019 which is expected to be recovered at a later date. On January 6, 2019, the SA prepares the SF-1164 per [Section 50.9.10](#) to report the remittance test expenditure and notes the following on the SF-1164 “*Recovery of Remittance Test Funds.*” The SAC

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should not approve it because the notation indicates the funds have been recovered and thus could be confusing. The SAC should ask the SA to note the following on the SF-1164 "*Remittance Test Expenditure*."

3. The SA obtains \$100 from the cashier on January 1, 2019 and uses the entire amount for a remittance test expenditure on January 4, 2019 which is expected to be recovered at a later date. On January 5, 2019, the SA prepares the SF-1164 per [Section 50.9.10](#) to report the remittance test expenditure and notes the following on the SF-1164 "*Remittance Test Expenditure*." The SAC approves the SF-1164 and forwards to the cashier. The remittance test expenditure is not recovered within 30 business days from January 4, 2019, *i.e.*, by February 16, 2019. The cashier should notify the SA by e-mail on February 16, 2019 about the unrecovered funds.
4. The SA obtains \$100 from the cashier on January 1, 2019 and uses the entire amount for a remittance test expenditure on January 4, 2019. On January 5, 2019, the SA prepares the SF-1164 per [Section 50.9.10](#) to report the remittance test expenditure and notes the following on the SF-1164 "*Remittance Test Expenditure*." The SAC approves the SF-1164 and forwards to the cashier. The \$100 remittance test expenditure is recovered by check on February 12, 2019 through the SA. The SA should complete a SF-1164 with the notation "*Recovered Remittance Test Expenditure*." The case number on the SF-1164 should be the same as the case number on the SF-1164 used to report the remittance test expenditure originally. The cashier should deposit the check no later than February 13, 2019 (assuming the SA submitted the SF-1164 with check on February 13, 2019).

50.9.12 Replenishment (Reconciliation) of the Imprest Fund

Investigative imprest funds are replenished on a monthly basis, but may be requested more frequently if necessary. If the imprest fund consistently needs to be replenished more frequently than monthly, the SAC may request an increase in the imprest fund.

The imprest fund cashier shall reconcile the imprest fund each month. In order to facilitate the reconciliation, the cashier will request the financial institution issue the monthly account statement at the calendar end of each month. The reconciliation package should be completed, signed by the SAC, and submitted to BFS-ARC by the 10th business day of the following month.

The cashier will submit the following items to the SAC for review and approval:

- The OF-1129, *Reimbursement Voucher and Cashier Accountability Report*.
Note: Undercover confidential expenses are debited to BOC 910001 while the recovery of the funds is credited to BOC 910001. Other confidential expenditures are debited to BOC 910002 except for remittance test expenditures. Unrecovered remittance test expenditures are debited to BOC 910002 project

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code TGT0REMITT. Recovered remittance test expenditures are credited to BOC 910002 project code TGT0REMITT. Thus, only the unrecovered remittance test expenditures remain as an expense in BOC 910002 project code TGT0REMITT.

- The SF-1149, *Statement of Designated Depository Account*.
- Monthly account statement from financial institution.
- The SF-1164, *Claim for Reimbursement for Expenditures on Official Business*, and supporting receipts or statements in lieu of receipts.
- Summary list of outstanding advances held by SAs. See [Exhibit \(600\)-50.19](#) for a sample.
- Check register.

After review and approval by the SAC, **only** forms OF-1129, SF-1149, SF-1164, and monthly account statements shall be sent to BFS-ARC with a copy to the the Staff Accountant. **Do not** send any document including receipts or statements in lieu of receipts other than the aforementioned documents. ,.To reduce mailing costs and facilitate prompt processing, send the documents by encrypted e-mail to BFS-ARC at AccountsPayable-Misc@fiscal.treasury.gov and copy the Assistant Director Finance and the Staff Accountant. BFS-ARC will not process any package that is submitted without a copy to the Staff Accountant. These documents must be submitted each month even if no reimbursement is needed. An SF-1164 for service fees charged by the financial institution is not necessary; however, the cashier must highlight the service fee on the monthly account statement. This information is to remain with the imprest fund records in the division. As needed, OMS, Finance will request copies of the receipts or statements in lieu of receipts as well as copies of the related authorization memorandums for the sample reviews.

50.9.12.1 Replenishment Involving Remittance Test Expenditures and Recoveries. Remittance test expenditures may or may not be recovered during the same period that the remittance test expenditure occurred. Also, remittance test expenditures may not always be recovered via EFT to the imprest fund bank account. Sometimes the recovery could come in form of a check or money order.

Below are some examples (#s1 to 7) of how to report recovered remittance test expenditures and recoveries on form OF-1129 included in a replenishment package:

1. Remittance test expenditure in the amount of \$200 was incurred on October 1, 2018 reported in on SF-1164, and included in the October replenishment package prepared on November 14, 2018. The October bank statement does not show a recovery of the remittance test expenditure. First the SA should complete SF-1164 for the remittance test expenditure (\$200) – this will constitute the Reimbursement of 1164s Paid this Month field of the OF-1129. The OF-1129 should also reflect \$200 in the field for *Only Remittance Test Expenses*.

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2. Remittance test expenditure in the amount of \$200 was incurred on October 1, 2018, reported on SF-1164, and included in the October replenishment package prepared on November 14, 2018. The October bank statement shows a recovery of the remittance test expenditure for the same amount *i.e.*, \$200. First the SA should complete SF-1164 for the remittance test expenditure (\$200) – this will constitute the Reimbursement of 1164s Paid this Month field of the OF-1129. In addition, the OF-1129 should reflect \$200 in the field for *Only Remittance Test Expenses* and \$200 in the field for *Only Remittance Test Credits*.
3. Remittance test expenditure in the amount of \$200 was incurred on October 1, 2018, reported on SF-1164, and included in the October replenishment package prepared on November 14, 2018. The October bank of statement shows a recovery of the remittance test expenditure in the amount of \$150. First the SA should complete SF-1164 for the remittance test expenditure (\$200) – this will constitute the Reimbursement of 1164s Paid this Month field of the OF-1129. In addition, the OF-1129 should reflect \$200 in the field for *Only Remittance Test Expenses* AND \$150 in the field for *Only Remittance Test Credits*.
4. Remittance test expenditure in the amount of \$200 was incurred on December 1, 2018, reported on SF-1164 and included in the December replenishment package prepared on January 14, 2019. The accompanying January bank of statement does not show a recovery of the remittance test expenditure. As such OF-1129 that is in the replenishment package shows \$200 only in the field for *Only Remittance Test Expenses*. However, the February bank statement used to prepare the next replenishment package for February shows a recovery in the amount of \$200. The OF-1129 included in the February replenishment package should only reflect \$200 in the field for *Only Remittance Test Credits*.
5. **Remittance Test Expenditure and Recovery via EFT in the Same Replenishment Period:** This is when the remittance test expenditure and the recovery occur in the same period. The Accounting String section of Form OF-1129 should reflect the remittance test expenditure in the field for *Only Remittance Test Expenses* and the recovery should be entered in the field for *Only Remittance Test Credits*. The Reimbursement of 1164s Paid this Month field under the Status of Fund section of the OF-1129 should include the 1164 used for the remittance test expenditure while the Recovery of Remittance Test Funds field should reflect the recovery amount as shown in the bank statement.
Note: If there is an excess over the authorized imprest fund level due to recoveries for tests conducted in prior periods, the cashier should write a check for the exact remittance test credit stemming from the prior period and follow the Deposit Instructions below under #8.
6. **Remittance Test Expenditure and Recovery via EFT in a Different Replenishment Period:** This is when the recovery occurs for a remittance test expenditure that was reported in a prior replenishment. In this case, the

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Accounting String section of Form OF-1129 should reflect the recovery in the field for *Only Remittance Test Credits*. Also, the Recovery of Remittance Test Funds field in the Status of Fund section of the OF-1129 should reflect the recovery amount as shown in the bank statement for the period being replenished. **Note:** If there is an excess over the authorized imprest fund level due the recovery, to maintain an audit trail, the cashier should write a check for the exact remittance test credit per the Accounting String section of the OF-1129 and follow the Deposit Instructions below under #8.

7. **Remittance Test Expenditures Recovered via Check or Money Order:** The cashier should deposit check or money order no later than one business day from when SA provides it per [Section 50.9.11.1](#). If the deposit is not shown in the bank statement used to prepare reconciliation package, the cashier should make sure form SF-1149 reflects the correct status of the deposit i.e. Deposit in Transit. If the cashier is not able to deposit check or money order by the time the reconciliation package for the period is prepared, then the check or money order amount should be entered in the *Advance or Reimbursement Checks on Hand* field of the OF-1129. Either way, the Accounting String section of Form OF-1129 should reflect the recovery amount in the field for *Only Remittance Test Credits*. **Note:** If there is a difference on OF-1129 due to a prior period recovery, the cashier should write a check for the exact amount of the remittance test credit as shown in the Accounting String section to maintain an audit trail and attach it to the OF-1129 with the deposit instructions for BFS-ARC described below under #8.
8. **Deposit Instructions:**
The check should be made payable to the *Treasury Inspector General for Tax Administration*. In this case, the replenishment package will need to be mailed to BFS-ARC. **Note:** The deposit instructions should ask BFS-ARC to credit the check back to the accounting string the remittance test expenditure was originally charged to per the applicable prior reconciliation package (see example below).

Example:

Please credit this check back to the accounting string below:

- Fund: TGT0119DB (enter 2-digit fiscal year twice) XX, e.g., TGT0119DB2121XX for FY 2021 appropriation.
- Cost Center: TGT3XXXXXXXXXX.
- Standard General Ledger (SGL): 61000001 (Must always use this SGL)
- BOC: 9XXXXX

Contact the Staff Accountant for help with codes when not sure.

Once the replenishment package is received, BFS-ARC will replenish the exact amount reported as "Reimbursements of 1164s Paid this Month" on the OF-1129 and will credit

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the recovery amount back to the accounting string the remittance test expenditure was originally charged to.

Monitoring of the imprest fund account is recommended to ensure no errors on BFS-ARC's part in remitting the correct replenishment amount for the month.

50.9.13 Training Requirement.

Effective October 1, 2017, cashiers (primary and alternate) and SACs must complete Imprest Fund training as indicated below:

- New Cashiers (primary and alternate) and SACs: Before assuming their imprest fund responsibilities.
- *Old Cashiers (primary and alternate), and *Old SACs: Every two years.

*Old means any cashier or SAC who has been responsible for the imprest fund for at least two years.

Operations Division within OI will be responsible for publishing and tracking the training. As needed, OMS Finance will update the training contents with any updates in this policy in coordination with Operations Division. Also, OMS Finance will provide Operations Division with updated list of all cashiers as needed.

50.9.14 Procedures for Obtaining Spurious Checks.

The following is guidance to request spurious checks from BFS-ARC. OI employees will coordinate all requests through the OI National Check Fraud Coordinator (NCFC):

1. A single memorandum shall be used to request authorization and document approval to obtain spurious checks, *i.e.*, the authorization and approval shall be documented in the same memorandum. The memorandum will be approved by the appropriate official based on the funding request. See [Delegation Order No. 27](#) (DO No. 27) for different funding levels. In summary, per DO No. 27, the SAC may authorize spurious checks up to \$2,500. However, the SAC may authorize spurious checks if the undercover operation is in OI's approved operation plan. The AIGI or the Deputy AIGI may authorize spurious checks up to \$20,000. The Deputy Inspector General for Investigations may authorize spurious checks of more than \$20,000.
2. The authorization memorandum shall be retained by the SA in the case file, the NCFC, the SAC (if not the approving official), and the approving official. At a minimum, the memorandum must contain the following elements:
 - a. Name of the taxpayer or entity;
 - b. Case number, when applicable;
 - c. Specific amount being requested;

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- d. Maximum dollar amount authorized;
 - e. Cost Center of the division [*Check with Ol's Budget Coordinator or TIGTA's Staff Accountant for the most current list*];
 - f. Period of time over which the spurious check(s) will be used;
 - g. Provision for SA's signature and date; and
 - h. Provision for SAC's authorization and approval.
3. The NCFC will follow the procedures in #4 below to request Spurious Checks from BFS-ARC.
 4. How to Request Spurious Checks from BFS-ARC:
 - a. The NCFC will e-mail a request for spurious checks to the following BFS-ARC groups:
 - i. Vendor Supplier Group at VendorSupplierGroup@fiscal.treasury.gov;
 - ii. Cash Group at AgencyCashProcessing@fiscal.treasury.gov; and
 - iii. Accounts Payable Miscellaneous Group at AccountsPayable-Misc@fiscal.treasury.gov;
 - iv. **And** copy the following individuals:
 1. ARC Reporting Accountant (verify with TIGTA Accountant if not sure);
 2. TIGTA SAC per #2 above; and
 3. TIGTA Staff Accountant.
 - b. The NCFC will provide the following information in the Request:
 - i. Individual(s) name(s) and address(es).
 - ii. Amount of check(s).
 - iii. Information for the memo section on the check(s).
 - iv. A shipping address for overnight package (usually shipped to the NCFC).
 - v. A reminder that the envelopes and checks should mimic Treasury refund checks as much as possible and must be handled with gloves.
 - vi. Any other pertinent information, such as special handling needs.
 - vii. The Accounting String with note below:

Accounting String:

Fund: TGT0119DB (enter 2-digit fiscal year twice) XX, e.g., TGT0119DB2121XX for FY 2021 appropriation.

Cost Center [*The one in the authorization memorandum per #2 above*]

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USSGL: 61000001

BOC: 910001

Note: All other attributes for spurious checks are default unless specified.

5. The NCFC will monitor the status of the check(s) through the Treasury Check Information System and notify everyone listed in Step #4 above immediately once he/she confirms the status of the check (not cashed/cashed). The BFS-ARC will make the necessary entries/adjustments as needed based on the status of the checks.
6. The NCFC will continue to communicate with BFS-ARC as needed on additional information.

CHAPTER 600 – MISSION SUPPORT

50 – Financial Management

50.10 Financial Reporting

50.10.1 Introduction.

The Constitution, Article 1, Section 9 states, “No Money shall be drawn from the Treasury, but in Consequence of Appropriations made by Law; and a regular Statement and Account of the Receipts and Expenditures of all public Money shall be published from time to time.” Thus, the Constitution set the precedent for financial reporting requirements. However, just as an appropriation precedes the financial reporting, a budget submission precedes the appropriation. A provision of the Congressional Budget and Impoundment Control Act of 1974, [31 U.S.C. Section 1105](#), requires the President to submit a budget request to Congress for the coming fiscal year no later than the first Monday in February. From these two basic concepts, a host of requirements flow, including legislation, Office of Management and Budget (OMB) circulars, Statements of Federal Financial Accounting Standards, and Department of Treasury (Treasury or Department) directives and policies.

In order to comply with financial reporting requirements, the Treasury Inspector General for Tax Administration (TIGTA) captures data through a variety of systems (PRISM, WebTA, Concur, etc.). For example, financial data is collected when an employee enters information into WebTA, prepares a travel authorization and completes a travel voucher in Concur, reallocates costs for the small purchase card transactions in CitiDirect, enters a requisition or Interagency Agreement (IA) into PRISM, approves payment of an invoice or posting of an Intra-Governmental Payment and Collection transaction, enters an E-52 into HR Connect, submits OI Form 141 *Statement of Special Moneys and Property Transaction*, or enters information into the PARIS Personal Property Module (PPM) system. These systems, except PPM, feed into Oracle directly or indirectly. Data from PPM is extracted and manually entered into Oracle. Data from Oracle is transmitted to Treasury Information Executive Repository (TIER). The TIER is used by the Department to prepare consolidated and bureau individual monthly financial statements. It is also used to transmit data to Governmentwide financial systems, e.g., GTAS for producing external reports e.g., SF 133 *Report on Budget Execution and Budgetary Resources*.

To ensure the accuracy of the financial data, TIGTA has established and implemented internal controls which are documented throughout TIGTA’s Operations Manual. The internal controls related to properly recording financial transactions are not limited to this section, Chapter (600)-50. For example, [Chapter \(300\)-140](#) contains the Office of Audit’s (OA) policy on payment of review courses related to obtaining professional certifications, [Chapter \(400\)-110](#) contains information on expenses related to Government Owned Vehicles (GOV), and Chapter (600)-100 contains information

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related to the personal property management system. Like records management, every employee contributes to the accuracy of TIGTA's financial data by ensuring the correct accounting information (e.g., fiscal year, cost center, Budget Object Code (BOC), obligation number) is entered on their documents.

In most cases, the Office of Mission Support (OMS)/Finance and Procurement (F&P) works closely with TIGTA's financial services provider, the Bureau of the Fiscal Service, Administrative Resource Center (BFS-ARC) to meet TIGTA's financial reporting requirements. However, not all data needed for, or about, financial reporting can be captured through the various financial systems maintained by BFS-ARC. In such cases, F&P issues data calls to functions to obtain information needed to meet the reporting requirements. The sections below detail the periodic data calls to TIGTA functions. **Note:** The information below is not all-inclusive as sometimes the Department, OMB, etc., make ad hoc data requests. Also, the data calls below are mostly accounting-related. See Chapters [\(600\)-50.2](#), [\(600\)-50.3](#) and [\(600\)-50.4](#) for more information on budget-related reports.

50.10.2 Authorities.

- [5 U.S.C. Appendix](#) – Inspector General Act of 1978, as amended.
- [Title 31](#) – Money and Finance
- [OMB Circular A-123](#) – Management's Responsibility for Enterprise Risk Management and Internal Control.
- [OMB Circular A-11](#) – Preparation, Submission, and Execution of Budget.
- [OMB Circular A-129](#) – Policies for Federal Credit Programs and Non-Tax Receivables.
- [OMB Circular A-134](#) – Financial Accounting Principles and Standards.
- [OMB Circular A-136](#) – Financial Reporting Requirements.
- [Statement of Federal Financial Accounting Standards \(SFFAS\)](#) issued by the Federal Accounting Standards Advisory Board.
- [Treasury Accounting Policy](#) issued by the Department.
- [Treasury Financial Manual](#) issued by BFS.

50.10.3 Definitions.

Agency Financial Report (AFR) – The report published on an agency's website by November 15. It consists of the Agency Head's Message, Management's Discussion and Analysis, Financial Statements, Notes, Audit Report, Major Management Challenges, and Other Required Information.

Agency Performance Report (APR) – This report contains detailed performance information as required by the Government Performance and Results Act of 1993 (GPRA).

Concur Government Edition (CGE) – This is a web-based system (selected by the Department) used to prepare and process travel documents. It is also used to obtain

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reimbursement for non-confidential expenses incurred in performance of official duties. Concur and CGE may be used interchangeably in this section.

Condition assessment survey – This is a periodic visual (*i.e.*, physical) inspection of property, plant and equipment to determine its current condition and estimated cost to correct any deficiencies.

Deferred maintenance and repairs (DM&R) – These are maintenance and repairs that were not performed when they should have been or were scheduled to be, and which are put off or delayed for a future period.

Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) – A single data collection system used for government-wide reporting. It replaced the Federal Agencies' Centralized Trial Balance System (FACTS) I & II and some other systems.

Impairment – This is a significant and permanent decline in the service utility of an asset. For the purposes of this section, impairment does not include decline in service utility due to normal or expected decline in useful life. It includes a decline in service utility resulting from impairing events or changes in circumstances such as physical damage, obsolescence, enactment or approval of laws or regulations, or other changes in environmental or economic factors.

Life-cycle costing – This is an acquisition or procurement technique which considers operating, maintenance, and other costs in addition to the acquisition cost of the asset. Since it results in the forecasts of maintenance and repairs expense, these forecasts may serve as a basis against which to compare actual maintenance and repairs expense to arrive at an estimate of deferred maintenance and repairs costs.

Maintenance and Repairs – These are activities directed toward keeping property in an acceptable condition. Activities include preventive maintenance; replacement of parts, systems or components; and other activities needed to preserve or maintain the asset. Maintenance and repairs, as distinguished from capital improvements, exclude activities directed towards expanding the capacity of an asset or otherwise upgrading it to serve needs different from, or significantly greater than, its current use.

Oracle Federal Financials (Oracle/OBI) – The financial system used to plan, track and record financial transactions. It is owned and managed by TIGTA's Financial Services Provider, BFS-ARC.

PARIS Personal Property Module (PPM) – The inventory tracking system used by TIGTA to record assets (property). Both capital assets and non-capital assets are recorded in this system. Refer to Chapter 600 Section 100, *Personal Property Management Program*, for detailed information.

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Procurement Request Information System Management (PRISM) – This is the system used to manage purchases from requisition phase to contract award phase. It is owned and managed by BFS-ARC.

WebTA – This is a web-based system used to track time and attendance. Data entered in WebTA interface with National Finance Center (NFC) for payroll processing; NFC eventually sends the processed payroll data via interface with Oracle.

50.10.4 Submission of Budget Request.

The budget request process is lengthy, running from 18 to 24 months. Although Congress is required to pass all of the appropriation bills before the fiscal year starts on October 1, this does not usually occur, in which case Congress issues a Continuing Resolution to provide agencies funding until the appropriations bill is passed. See [Chapter \(600\)-50.2](#), *Budget Formulation* for more detailed information.

50.10.5 Budget Execution.

Budget Execution is basically the execution of the authorized budget during the fiscal year for which the budget applies. It consists of tracking and reporting budgeted resources versus actual levels of obligations. This process continues for a period of five years after the availability of the appropriation ends. See Chapters [\(600\)-50.3](#), *Financial Plan Development*, and [\(600\)-50.4](#), *Budget Execution*, for more information on TIGTA's budget execution process.

50.10.6 OMB A-123, Appendix A – Internal Controls over Financial Reporting.

The Department provides agency-wide implementation guidance for OMB A-123, Appendix A (A-123). The annual guidance requires TIGTA to establish a Senior Assessment Team (SAT) headed by the Chief Financial Officer (CFO), to include individuals knowledgeable of TIGTA's mission from an operational and programmatic perspective. Every year, the SAT is responsible for ensuring the accurate and timely execution of the mandated assessment methodology established by the Department. The methodology is summarized below:

- Assess adherence to the internal control standards provided by the Government Accountability Office *Standards for Internal Control in the Federal Government* ([Green Book](#)) by completing the Internal Control Framework Assessment Workbook.
 - Incorporate the results of internal control and/or management reviews and audits into their assessment of internal control.
 - Test the transaction types (e.g., payroll, intergovernmental) identified by the Department and the related complementary user controls.
 - Identify the major applicable financial and programmatic laws and determine compliance posture.
 - Identify the key financial reports and review their format, content, accuracy, method of assembly and usefulness.
 - Test financial statement compilation, consolidation, and assembly process.
 - Notify the Department of the results of the A-123 assessment.

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- Include the results in the preparation of the annual Federal Managers Financial Integrity Act (FMFIA)/Federal Financial Management Improvement Act (FFMIA) assurance statement.

TIGTA's SAT comprises the following individuals;

- Principal Deputy Inspector General.
- Deputy Inspector General for Investigations.
- Deputy Inspector General for Audit.
- Deputy Inspector General for Inspections and Evaluations.
- Chief Counsel.
- Chief Information Officer.
- Deputy Inspector General for Mission Support/Chief Financial Officer (Head of SAT).

In order to comply with these requirements, the CFO will issue an annual data call to the functions (usually around early spring) requiring the completion of the Internal Control Framework Assessment Workbook and submission of completed reviews that are related to financial reporting such as imprest funds, small purchase cards, procurements, WebTA submissions, accuracy of PPM data, certification and accreditation of information systems, internal/external peer reviews, vouchers (travel, non-confidential expenditures). The Internal Control Framework Assessment Workbook must be completed and returned to the CFO mailbox or designated OMS/F&P staff (designee). A copy of the function's prior year response will be provided by the Staff Accountant upon request. The reviews must also be submitted to the CFO mailbox, or designee staff. The actual due dates will be indicated in the annual data call and may vary slightly based on the Department's guidance.

In addition to the data call, various individuals may be requested to provide information (copies of invoices, receipt/acceptance forms, interagency agreements, and requisitions) related to testing transactions. The Department's guidance states that individuals testing the transactions must not be those routinely executing the controls. Therefore, the CFO may request assistance from OA, if needed, to comply with this restriction.

The Department requires the submission of:

1. The names and titles of the SAT members.
2. The test team members and their area of expertise.
3. The Internal Control Framework Assessment Workbook.
4. The test plan for all required transaction types.
5. The test results.
6. Corrective action plans (if applicable) for ineffective controls.

Prior to submission, the SAT is required to review the results of the assessment based on the Department's methodology.

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The results of the A-123 testing are incorporated in the annual assurance statement.

50.10.7 Annual Assurance Statement.

This document requires the Inspector General (IG) to provide written assurance to the Secretary of the Treasury that TIGTA has made a conscientious effort to comply with the internal control requirements of various legislation and is operating in accordance with procedures and standards prescribed by the Comptroller General and OMB. The assurance statement specifies control objectives, indicates the appropriate level of assurance regarding compliance with FFMI and A-123 Appendix A and describes the analytical basis for the assurance, highlights significant accomplishments, and identifies material weakness and reportable conditions. In order to complete the audit of the Department's consolidated financial statements, each bureau of the Department is required to submit a draft annual assurance statement and a final annual assurance statement per the Department's timeline.

The CFO assists the IG by issuing a data call to gather the information needed to prepare the annual assurance statement. The data call which is usually transmitted in late summer includes an initial and final response date and a brief summary of the annual guidance issued by the Department. Also, TIGTA's prior year response and each function's prior year response are provided via a hyperlink or upon request to the Staff Accountant. The responses must be submitted to the CFO mailbox, the Deputy CFO or the Staff Accountant by the due dates.

The annual assurance statement is needed to complete the audit of the Department's consolidated financial statements which are included in the Performance and Accountability Report (PAR) or AFR, depending on the Department's choice. Agencies may choose to produce a consolidated PAR that includes both finance and performance information or a separate AFR and APR. The OMB Circular A-136 requires issuance of the PAR or AFR to OMB and Congress no later than 45 days after the fiscal year end (November 15th). Accordingly, the Department does not provide flexibility in the due dates. Therefore, the CFO strives to issue the data call as soon as possible to provide the functions with sufficient time to respond by the due dates.

50.10.8 Annual Unasserted Claims.

This requires TIGTA to provide the Department with information regarding any event that has occurred which could result in a possible claim where a reasonable possibility exists that the outcome would be unfavorable and the resulting liability would be material. This information is used to ensure that all contingent liabilities are properly reported in the financial statements.

The unasserted claims data call is handled by TIGTA's Office of Chief Counsel. The OMS/F&P issues a data call to the applicable OMS directorates and provides feedback as needed to the Office of Chief Counsel.

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50.10.9 Seized Assets (Quarterly Verification).

Seized assets are recorded and tracked in PPM, and are reported in TIGTA's financial statements. To ensure TIGTA's financial data is complete and accurate, OMS/F&P will send data calls quarterly to TIGTA's Office of Investigations to verify seized assets information in PPM. See [Chapter \(600\)-50.11.6](#) for more information.

50.10.10 Capitalized Assets (Quarterly Verification).

Capitalized assets are also recorded and tracked in PPM, and are reported in TIGTA's financial statements. To ensure TIGTA's financial data is complete and accurate, OMS/F&P will send a quarterly data call to TIGTA functions that possess capitalized assets (except vehicles) to confirm the status of the assets, if there are DM&R costs, and if any of the assets is impaired. Also, OMS/F&P will periodically conduct a review of certain expenditures exceeding \$50,000 to ensure they are properly classified in Oracle for capitalization purposes. See [Chapter \(600\)-50.12.10](#) for more information.

50.10.10.1 Deferred Maintenance. The OMB A-136 requires DM&R costs of capitalized assets to be reported as Required Supplementary Information (RSI) in the agency's AFR or PAR. The Department provides guidance for reporting DM&R costs. To help meet this reporting requirement, OMS/F&P will request at least the following information from the applicable functions:

- If any costs for repairs and/or maintenance of capitalized assets were deferred during the fiscal year.
- The method for measuring DM&R costs. The DM&R costs may be determined by using condition assessment surveys, life-cycle cost forecasts, or any method similar to either one. **Note:** Once determined, the method should be consistently applied unless management considers changes are necessary.
- A description of how maintenance and repairs activities are ranked and prioritized.

50.10.10.2 Impairment of Assets. The [SFFAS 44](#) requires the recognition and reporting of a loss when an asset impairment is: (1) due to a significant decline in service utility and (2) expected to be permanent. To help meet this requirement, OMS/F&P will seek information on potential impairment during the quarterly review of capitalized assets mentioned in above in [50.10.10](#). If potential impairment is identified, OMS/F&P will work with the function to test for and measure (if applicable) the impairment using the methods described in [SFFAS 44](#) or Department policy.

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CHAPTER 600 – MISSION SUPPORT

50 – Financial Management

50.11 Accounting for Seized Assets, Bribes and Restitutions

50.11.1 Introduction.

During an investigation, the Office of Investigations (OI) may seize personal property under the Money Laundering and Control Act of 1986, [18 United States Code \(U.S.C\) 1956](#) and [1957](#), where the underlying conduct is subject to investigation under the Inspector General (IG) Act. [Chapter \(400\)-190](#) provides detailed information on the processing, handling, storage, and disposal of evidence. This section provides information on the proper accounting for seized assets, bribes, and restitutions.

50.11.1.1 Authorities.

- Statement of Federal Financial Accounting Standards #3 ([SFFAS #3 - Accounting for Inventory and Related Property.](#)).
- Treasury Financial Manual (TFM) section on [Federal Account Symbols and Titles \(FAST\).](#)
- *Disposition of Seized, Forfeited, Voluntarily Abandoned, and Unclaimed Personal Property* at [41 Code of Federal Regulations \(C.F.R.\) Part 102-41 Subpart B](#)
- *Kardoh v. United States*, 572 F.3d 697 (9th Cir. 2009; *Mantilla v. United States*, 302 F.3d 182 (3d Cir. 2002); *United States v. Kim*, 738 F. Supp. 1002 (E.D. VA 1990); *United States v. Farino*, 483 F. Supp. 651 (E.D.N.Y. 1980); on disposition of bribe money without court order.

50.11.2 Definitions.

Note: For the purposes of this section, asset and property are synonymous and used interchangeably.

Bailment – A legal relationship established when the Treasury Inspector General for Tax Administration (TIGTA) takes custody of property owned by a third party.

Bribe – Anything of value received as an incentive for a Federal employee related to performance of their official duties.

Divisional Seized Asset Coordinator – Individual within OI assigned administrative duties related to the seized asset module within the PARIS Property Management system.

Evidence – Information and items gathered by OI during an investigation.

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Fair Market Value – The price that property would sell for under normal market conditions in a voluntary transaction between the buyer and seller, neither of whom is under any obligation to buy or sell.

Forfeited Property – Seized property that TIGTA has acquired ownership of through a summary process or court order pursuant to any law of the United States.

Funds – Cash, checks, or money orders.

Monetary Item – Cash or any negotiable item such as an un-cashed money order or check. Monetary item and moneys are interchangeable in this section. Also a check, cashier's check, and money order are similar and interchangeable in this section.

National Seized Asset Coordinator – Individual within the Office of Mission Support (OMS) assigned administrative duties related to the seized asset module within PPM.

PARIS Property Module (PPM) – The inventory tracking system used by TIGTA to record assets (property). Accountable property including capitalized and seized assets are recorded in this system. Refer to *Personal Property Management Program* at Chapter (600)-100 for detailed information.

Restitution – Court order requiring defendant to remit specified amount of money.

Tax Remittance – Funds submitted to an Internal Revenue Service (IRS) specified location by an individual to pay their Federal taxes.

Seized Asset – Personal property that has been confiscated by TIGTA, whose care and handling will be the responsibility of TIGTA until final ownership is determined by the judicial process. TIGTA does not have ownership of the asset and thus may not convert the asset to its official use until a final forfeiture is determined.

50.11.3 Accounting for Seized Assets and Bribes.

Seizure of assets establishes a bailment relationship between TIGTA and the owner of the property therefore requiring TIGTA to properly safeguard and account for these assets. The OI Form 141, *Statement of Special Moneys and Property Transaction*, is used to gather information needed for proper accounting. The OI Form 141 is submitted twice: (1) when assets are seized or bribe money is received; and (2) upon disposal of seized assets and bribe money.

Accounting for seized assets and bribes requires coordination between various individuals: Special Agent in Charge (SAC); Special Agents (SA); Divisional Seized Asset Coordinator; National Seized Asset Coordinator; Assistant Director, Finance; Staff Accountant; IRS personnel; and Bureau of the Fiscal Service Administrative Resource Center (BFS-ARC) personnel.

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Each SAC is responsible for the proper handling, prompt reporting, and timely disposition of all seized funds and property handled by the SAs under his/her jurisdiction. The SAC should conduct annual reviews of the seized funds and property.

50.11.4 Seizure of Money, Including Tax Remittances, Monetary Items, Property and Bribes.

Note: The SA, Divisional Seized Asset Coordinator, and National Seized Asset Coordinator, in this order, will do the following;

1. The SA will:

- Complete OI Form 141:
 - Prepare a separate OI Form 141 for each case; seizures for multiple cases may **not** be reported on a single OI Form 141.
 - Prepare a separate OI Form 141 for seizures on **different dates** for the **same** case.
 - Each item shall be listed separately in the appropriate section: recovered moneys held as evidence, moneys held for safekeeping, bribe moneys, seized property.
 - Report all seized monetary items at their face value.
 - Report seized property at the fair market value as of the seizure date, except illegal firearms, drugs, and alcohol which are reported with a \$0 fair market value.
 - Information should only be entered into block 8 (a through d) at time of disposal.
 - Additional instructions are attached to OI Form 141.
- Within five business days, e-mail the completed OI Form 141 to the appropriate Divisional Seized Asset Coordinator.
- Correct errors and omissions when requested by the Divisional Seized Asset Coordinator.
- Retain a copy of the completed OI Form 141 in the case file.
- **Do not** use OI Form 141 to report release of seized assets or bribe money to court for use as evidence. Fully document the transfer of custody of evidence in the evidence log and on the Evidence Custody Document. See [Chapter \(400\)-190](#) for additional detailed instructions.

2. The Divisional Seized Asset Coordinator will:

- Review OI Form 141 to ensure it has been correctly completed and all necessary data supplied. If there are errors or omissions, work with the SA to obtain corrected OI Form 141.
- Retain a copy of OI Form 141 for their records.

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- E-mail, within two business days, the completed OI Form 141 to the National Seized Asset Coordinator.
- Provide additional information or explanation when requested by the National Seized Asset Coordinator.

3. The National Seized Asset Coordinator will:

- Enter the information for the OI Form 141 into the PPM Seized Asset module within two business days of receiving the form.
 - Required data: type, inventory status, acquisition, acquisition date, product type, division, availability, cost, case number, case name, employee ID.
 - If applicable: serial number, brand, model number, comments.
- Record the sequentially assigned PPM record number for each seized asset on the OI Form 141.
- Maintain a copy of the OI Form 141.
- Contact the Divisional Seized Asset Coordinator to resolve any questions or issues regarding the OI Form 141.

50.11.5 Disposal of Seized Assets, Bribes, Tax Remittances, and Property.

Disposal may not occur until final disposition of the judicial process. The disposal procedures vary depending upon the item: seized funds, seized property, bribe, or tax remittance. Regardless of the item, an OI Form 141 is required for each disposal.

50.11.5.1 Disposal of Seized Money and Monetary Items **Except** Misappropriated Tax Remittances or Bribe Money. See [50.11.5.2](#) below for disposal of Bribe Money. See [50.11.5.3](#) below for disposal procedures for misappropriated tax remittances.

Note: The guidelines below are strongly recommended for mailing money orders or cashier's checks (Approval for overnight or 2-day services should be obtained from the individual's manager):

- For check values \$1,000 and over, use 2-day or overnight service (the higher the value the more overnight service is recommended)
- For check values of at least \$100 but less than \$1,000, use ground courier service (e.g., UPS Ground Service)
- For checks less than \$100, use United States Postal Service certified mail

The SA, Divisional Seized Asset Coordinator, and National Seized Asset Coordinator, will perform the following steps in the order below:

1. The SA will within three business days of the final disposition of the judicial process:

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- Obtain a signed receipt witnessed by at least two SAs for cash or monetary items returned to the original owner and retain a copy of the signed receipt in the case file.
- Convert **forfeited** cash to a money order or cashier's check. Cash **shall not** be forwarded for processing. The money order or cashier's check must be made payable to TIGTA. For amounts over \$10,000, the SA should provide TIGTA's Employer Identification Number (EIN), 03-0510164 to the financial institution generating a Currency Transaction Report. The SA should not provide his or her individual SSN to the financial institution.
- Complete OI Form 141. All blocks of the OI Form 141 must be completed:
 - Block 8(a) should be the date the SA returned the funds to the original owner or forwarded the funds to the Divisional Seized Asset Coordinator.
 - Block 8(b) closing status must be either **returned or forfeited**.
 - Amounts in block 8(c) must equal amount reported in block 7(c) at time of seizure.
 - Block 8(d) must indicate who received the money.

Make and retain copies of OI Form 141 and the cashier's check or money order for the case file, attach the cashier's check or money order to the original OI Form 141 for security, and place these items in an envelope marked Confidential – Divisional Seized Asset Coordinator.

- Place this envelope in the appropriate mail envelope addressed to the Divisional Seized Asset Coordinator. The mailing guidelines at the beginning of this subsection are recommended. Regular first class mail shall **not** be used.
- Notify the Divisional Seized Asset Coordinator via e-mail with a reference to the tracking number about the mail on its way.

2. The Divisional Seized Asset Coordinator will:

- Review the OI Form 141 and the cashier's check or money order, and contact the SA to resolve any errors or omissions.
- Prepare a memo through the appropriate SAC to BFS-ARC. See sample memo at [Exhibit \(600\)-50.7](#). The memo should say:
 - Please deposit the attached cashier's check or money order for [state amount] to the accounting string below:
 - Fund: TGT1099GRXXXX04
 - Standard General Ledger (SGL): 53200002 [**Must always use this SGL**]
 - This deposit is for seized funds forfeited to TIGTA under Case # XX-XXXX-XXXX-I that should go the Treasury Miscellaneous Receipts Account
- E-mail the OI Form 141, memo and copy of the cashier's check or money order to the National Seized Asset Coordinator with a cc to the SAC and SA.

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Upon receiving the National Seized Asset Coordinator's e-mail confirmation that documents have been properly completed (*i.e.*, **After** step 3 below), attach the cashier's check or money order to the signed memo, and place in an envelope marked "TIGTA – Forfeited Seized Cash for Deposit." **Do Not** include the OI Form 141. Place this envelope in a mail envelope addressed to BFS-ARC at Accounting Services Branch - 2, Bureau of the Fiscal Service, Avery Street A3-G, P.O. Box 1328, Parkersburg, WV 26106-1328.

- The mailing guidelines at the beginning of this subsection should be followed. E-mail the tracking number used to mail the envelope to the National Divisional Seized Assets Coordinator.

3. The National Seized Asset Coordinator will:

- Review the OI Form 141, the memo and copy of the cashier's check or money order and contact the Divisional Seized Asset Coordinator and/or SA to resolve any errors or omissions
- Upon receiving the tracking number per Step 2 above, notify BFS-ARC about memo and cashier's check or money order being mailed to them.
- Update the Seized Asset module of PPM based on the OI Form 141.
 - Change the disposed indicator to "yes," change the status to "forfeiture" or "remission," and the availability to "final."
 - Enter the final disposition date, final disposition location, status date, and comments, if any.

4. BFS-ARC will:

- Review the memo and cashier's check or money order and contact the National Seized Assets Coordinator to resolve any errors or omissions.
- Deposit the funds per the accounting string in the memo which should be the Miscellaneous Receipts Fund of the Department of the Treasury's General Fund.
- Record this transaction in sufficient detail in the accounting records to allow TIGTA to trace each cashier's check or money order to the detailed trial balance report for the Miscellaneous Receipts Fund (TGT1099GRXXX04).

50.11.5.2 Disposal of Bribe Money. The [18 U.S.C. Section 3666](#) provides that bribe money received or tendered in evidence in any United States Court shall be deposited in the registry of the court, after final disposition of the case, to be disposed of in accordance with the order of the court.

The SA, Divisional Seized Asset Coordinator, and National Seized Asset Coordinator will perform the following steps in order:

1. The SA will:

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- After final disposition of the case, ask the U.S. Attorney's Office to petition the court for an order: 1) specifying that the bribe money be forfeited, and 2) commanding the clerk of the court to deposit the funds directly to the Department of the Treasury's Miscellaneous Receipts Fund. (**Note:** In this case, the SA should obtain confirmation from the court that the funds were deposited to the Treasury Miscellaneous Receipts Fund).
- Obtain a copy of the court order related to the disposition of the bribe money.
- Complete the OI Form 141 as described in [50.11.5.1](#) above, attach the court order, court confirmation, and e-mail the documents to the Divisional Seized Asset Coordinator. These forms shall be e-mailed within five business days of obtaining the court order.
- If the court denies the U.S. Attorney's petition and returns the bribe money to TIGTA, **or if bribe money was never received or tendered in evidence in court**, the procedures for disposal of forfeited money at [50.11.5.1](#) should be followed.

Note: As a policy, the use of forfeiture orders to dispose of bribe money is preferred. However, for matters in which a forfeiture order was not obtained, [50.11.5.1](#) is an avenue to dispose of bribe money that TIGTA has held as evidence. In such instances, the SA must reasonably believe that the payment at issue in the case was illegal prior to following the disposal procedures. Questions about the disposal of bribe money without a forfeiture order may be directed to TIGTA's Office of Chief Counsel at Counsel.Office@tigta.treas.gov.

2. The Divisional Seized Asset Coordinator will:

- Review the OI Form 141, contact the SA to resolve any errors or omissions, and e-mail the OI Form 141 to the National Seized Asset Coordinator.

3. The National Seized Asset Coordinator will:

- Update the Seized Asset module of PPM based on the OI Form 141.
 - Change the disposed indicator to "yes," change the status to "forfeiture," and the availability to "final."
 - Enter the final disposition date, final disposition location, status date, and comments, if any.

50.11.5.3 Disposal of Tax Remittances. The IRS is responsible for the collection of income taxes and maintenance of accounting records indicating the income tax liability of individuals and taxable entities. Tax remittances are posted to the applicable tax account within the overall General Fund receipt account. The applicable tax receipt account is based on the type of tax collected.

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Misappropriated tax remittances recovered by OI during an investigation and forfeited to TIGTA by the court will be transferred to the IRS for deposit into the appropriate tax account. These funds will not be forwarded to BFS-ARC for deposit into the Miscellaneous Receipts Fund.

The SA, Divisional Seized Asset Coordinator and National Seized Asset Coordinator will perform the following steps in the order below:

1. The SA will:
 - Request the court to forfeit the tax remittance to TIGTA for transfer to the IRS and credit to the affected taxpayers' tax accounts.
 - Convert the cash to a cashier's check or money order payable to the IRS, if the court forfeits the tax remittances to TIGTA.
 - Prepare results memorandum indicating that recovered misappropriated tax remittance money is being transferred to the IRS to credit the affected taxpayers' tax accounts. See additional information at [Chapter \(400\)-280.10.3](#).
 - Complete Form 3210 [Form 3210 is available in TIGTA's MS Word Templates in OI's folder]:
 - Enter the IRS Submission Processing Center address where the results memorandum is being sent in the "TO" block.
 - Enter the seized tax remittance money, case number, cashier's check or money order number and amount in the "Document Identification" block. Also, indicate that the cashier's check or money order is made payable to the IRS.
 - Enter the tracking number in the "Remarks" block.
 - Enter the SA's mailing address in the "From" block.
 - Have the SAC sign in the "Releasing Official" block.
 - For security, place the results memo, Form 3210, and the cashier's check or money order in an envelope marked "Confidential." Place the "Confidential" envelope in an envelope addressed to the appropriate IRS Submission Processing Center. The mailing guidelines in [50.11.5.1](#) above should be followed. **Note:** The IRS will sign and return Form 3210 to the SA indicating receipt of the tax remittance and results memorandum.
 - Complete OI Form 141 and retain a copy for the case file. **All** blocks of the OI Form 141 must be completed.
 - Block 8(a) should be the date the SA forwarded the funds to the IRS.
 - Block 8(b) closing status is forfeited.
 - Amounts in block 8(c) must equal amount reported in block 7(c) at time of seizure. Seized assets do not appreciate nor depreciate in value.
 - Block 8(d) indicates funds were transferred to the IRS for a tax liability.
 - E-mail the completed OI Form 141 and Form 3210 signed by the IRS to the Divisional Seized Asset Coordinator.

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2. The Divisional Seized Asset Coordinator will:
 - Review the OI Form 141 and Form 3210, contact the SA to resolve any errors or omissions, and e-mail the OI Form 141 and Form 3210 to the National Seized Asset Coordinator.
3. The National Seized Asset Coordinator will:
 - Update the Seized Asset module of PPM based on the OI Form 141.
 - Change the disposed indicator to “yes,” the status to “forfeiture,” and the availability to “final.”

Enter the final disposition date, final disposition location, status date, and comments, if any.

50.11.5.4 Disposal of Seized Property.

The SA, Divisional Seized Asset Coordinator and National Seized Asset Coordinator will perform the following steps in the order below:

1. The SA will:
 - Complete OI Form 141, e-mail it to the Divisional Seized Asset Coordinator within five business days of the disposal, and retain a copy from the case file.
 - All blocks of the OI Form 141 must be completed.
 - Block 8(b) closing status must be either **returned or forfeited**.
 - Amounts in block 8(c) must equal amount reported in block 7(c) at time of seizure. Seized assets do not appreciate nor depreciate in value.
 - Block 8(d) must indicate who received the money.
 - Obtain a signed receipt for property returned to the original owner, **and** retain a copy of the signed receipt in the case file.
 - If TIGTA retains the forfeited property for its official use, it loses its identity as forfeited property. The SA will provide the appropriate Inventory Program Coordinator with all information need to create a record in the applicable PPM module. See *Personnel Property Management Program* at Chapter (600)-100 and *Accounting for Assets* at [Chapter \(600\)-50.12](#) for additional information.
2. The Divisional Seized Asset Coordinator will:
 - Review the OI Form 141, contact the SA to resolve any errors or omissions, and e-mail within two business days the OI Form 141 to the National Seized Asset Coordinator.
3. The National Seized Asset Coordinator will:

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- Update within two business days the Seized Asset module of PPM based on the OI Form 141.
 - Change the disposed indicator to “yes,” change the status to “forfeiture” or “returned,” and the availability to “final.”
 - Enter the final disposition date, final disposition location, status date, and comments, if any.

50.11.6 Seized Asset Reporting.

The National Seized Asset Coordinator will:

- Submit the “Seized Asset BFS Reports – Monetary” and “Seized Asset BFS Reports – Property” to TIGTA’s reporting accountant at BFS-ARC. These reports shall be sent electronically. The reports are due to BFS-ARC no earlier than the third business day before month end and no later than the second business day of the subsequent month.
- On a quarterly basis, run the “Seized Asset Disposition – Closed” report from PPM and trace all forfeited monetary items to the accounting records (Detailed Trial Balance for TGT1099GRXXX04).
- Upon request, provide OI with the dates and amounts of forfeited funds deposited to the Miscellaneous Receipts Fund in the Department of the Treasury’s General Fund receipt account.
- On an annual basis, pull the “Seized Asset Disposition – Close” report and trace all forfeited property items retained by TIGTA to the appropriate PPM module.

50.11.6.1 Quarterly Verification. Each quarter, the National Seized Asset Coordinator will run the PPM report entitled, “Inventory of Seized Items – Property, Negotiable, or Cash.” The National Seized Asset Coordinator will issue a data call to all SACs in OI, requesting that their respective divisional seized asset coordinators review the information for accuracy in coordination with the SAs and appropriate staff.

As needed per the request, the SA, Divisional Seized Asset Coordinator and SAC will perform the following steps in the order below:

1. The SAs will:

- Submit an OI Form 141 to the Divisional Seized Asset Coordinator when an open case does not appear on the listing, or a closed case does appear on the listing.
- Provide the information needed to the Divisional Seized Asset Coordinator to correct all errors.
- Inform the Divisional Seized Asset Coordinator of any changes to the status of open cases.

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Status Codes	
(1)	Prosecution Pending
(2)	Disposition in Progress
(3)	Case Being Appealed
(4)	Case Under Investigation
(5)	Trial in Progress
(6)	US Attorney's Office Concerns
(7)	Pros. Adjourned, Contemplate Dismissal
(8)	Fugitive
(9)	Being Held Pursuant to Court Order
(10)	Other

2. The Divisional Seized Asset Coordinator will:

- If an OI Form 141 was provided for an open case that is not in the listing, or a closed case in the listing, follow the applicable procedures at sections [50.11.4](#) or [50.11.5](#). Otherwise, update the status and status date, as appropriate, based on information from the SA and enter the validation date.
- Notify the SAC that the review has been completed and list any errors found and corrective action taken.

3. The SAC will:

- Send an e-mail to the National Seized Asset Coordinator indicating the results of the review and any corrective action required of the National Seized Asset Coordinator.

4. The National Seized Asset Coordinator will:

- Correct the errors (if applicable) and notify the Divisional Seized Asset Coordinator when the corrections have been made.

50.11.6.2 Seized Assets not in TIGTA's Custody. TIGTA has no **financial** reporting obligation for assets seized by OI but held in the custody of another Federal agency. However, it is recommended that OI maintains sufficient records as needed for such seizures.

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50.11.7 Restitution Payments.

If the court notifies the SA that a defendant has been ordered to make restitution payments to TIGTA, the SA will prepare a memo to BFS-ARC notifying them that the payment will be sent directly from the court's probation office. This memo is to include:

- Defendant's name.
- Statement: **"Payment is the result of court-ordered restitution."**
- Court case/docket number assigned by the court (not the TIGTA assigned case number).
- United States District Court from which the check will be sent.
- Statement: Any checks received from the court's probation office in conjunction with the above named defendant or court case/docket number shall be deposited to the Miscellaneous Receipts Fund (TGT1099GRXXX04) of the Department of the Treasury's General Fund Receipt Account on behalf of TIGTA.
- Any other pertinent information that might assist BFS-ARC in identifying these checks.

The memo shall be e-mailed to BFS-ARC at ARServiceDesk@fiscal.treasury.gov with a cc to the SAC; Assistant Director Finance; and Staff Accountant. Please re-verify this e-mail address with the Staff Accountant.

The SA must notify the court of the following:

- A restitution check, in conjunction with this defendant, should be made payable to *Treasury Inspector General for Tax Administration* and mailed to the address below for processing (please re-verify mailing address with Staff Accountant);

Accounting Services Branch – 2
Avery Street A3-G
Bureau of the Fiscal Service
P.O. Box 1328
Parkersburg WV 26106
Attention: TIGTA Processing

- The check should contain the court case/docket number.
- The check is for court-ordered restitution.

Copies of all documents sent to BFS-ARC should be maintained in the appropriate SAC office for six years and three months.

In the event that the courts provide the SA with a one-time full restitution payment, the SA will:

- Prepare a memo through the SAC to BFS-ARC. The memo should contain:

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- The defendant's name, court case/docket number assigned by the court, TIGTA's assigned case number, and the amount and check number. It should also indicate that the cashier's check or money order is a one-time full restitution payment ordered by the court and should be applied to the accounting string below:
 - Fund: TGT1099GRXXXX04
 - SGL: 532000002
- E-mail the Staff Accountant a copy of the memo and check for review.
- Upon receiving confirmation from the Staff Accountant that the memo and check are complete, attach the check to the approved memo and place both items in an envelope marked "TIGTA Restitution."
- Place the "TIGTA Restitution" envelope in an envelope addressed to BFS-ARC. Mail the envelope following the guidelines at the beginning of [50.11.5.1](#). Send the Staff Accountant the mail tracking number who will notify BFS-ARC to expect mail.
- Retain a copy of the check the memo sent to BFS-ARC.
- Follow procedures in [Chapter \(400\)-280.10.3](#) if the court orders the restitution payment be made directly to the IRS.
- Contact the Staff Accountant if a listing of restitution payments is needed.

The BFS-ARC will promptly deposit the restitution payment per the accounting string in on the memo, which should be the Miscellaneous Receipts Fund (TGT1099GRXXXX04) within the Department of the Treasury's General Fund Receipts Account on TIGTA's behalf. The BFS-ARC will record the transaction in sufficient detail in the accounting records so that it is identifiable as a restitution payment in the detailed trial balance.

50.11.8 Other Payments.

For payments related to forfeiture money judgments and any other payment not discussed in this chapter, please contact the Assistant Director, Finance by e-mail for further instructions.

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CHAPTER 600 – MISSION SUPPORT

50 – Financial Management

50-12 Accounting for Assets

50-12.1 Introduction.

In the normal course of business, TIGTA purchases many items, (e.g., paper, pens, binder clips, etc.) that have a short useful life. These items are expensed in the financial records. Other items used by employees (e.g., vehicles, servers, forensic lab equipment), have a useful life extending over at least two years and must be capitalized pursuant to accounting standards and Treasury policy. This section discusses the policies and procedures for accounting for capitalized purchases in accordance to Federal accounting standards and Treasury policy.

50.12.1.1 Authorities.

- Office of Management and Budget (OMB) Circular A-11, Preparing, Submitting, and Executing the Budget [OMB A-11](#)
- Statement of Federal Financial Accounting Standards (SFFAS) No. 3, Accounting for Inventory and Related Property [SFFAS 3](#)
- SFFAS No. 5, Accounting for Liabilities of the Federal Government [SFFAS 5](#)
- SFFAS No. 6, Accounting for Property Plant and Equipment [SFFAS 6](#)
- SFFAS No. 10, Accounting for Internal Use Software [SFFAS 10](#)
- Treasury Financial Manual, U.S. Standard General Ledger [USSGL](#)
- Accounting Policy Memorandum Office of Financial Reporting and Policy
- APM OFRP#16-01, Departmental Policy on Property, Plant and Equipment. [APM OAIC 16 01](#)
- Treasury Directive (TD) 74-01, Section 5, Motor Vehicle Fleet Management [TD 74-01](#)

50.12.2 Definitions.

Note: For the purposes of this section, asset and property are synonymous and used interchangeably.

Acquisition Cost – Includes both purchase price and all other costs incurred (e.g., delivery, handling/storage fees, installation) to bring the asset to a form and location suitable for its intended use.

Accumulated Depreciation – The cumulative amount of depreciation associated with a capitalized asset.

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Aggregate Purchases – Multiple purchases of items (*e.g.*, furniture, ADP hardware/software, *etc.*) that, in the aggregate, are in excess of the capitalization criteria, and are directly related to a specific project.

Amortization – The process of allocating the acquisition cost of an asset to the period of the asset’s useful life. Amortization is usually applied to intangible assets (*e.g.*, goodwill, software).

Bargain Purchase Price Option – An option that allows purchase of a leased asset at a price that is substantially lower than the fair market value of the asset at the date the purchase option is exercised.

Board of Survey – TIGTA’s Board that ensures the reporting and resolution of incidents regarding lost, stolen, or damaged property.

Budget Object Code (BOC) – A code used to classify expenditures based on the nature of the good or service obtained.

Bulk Purchase – A single purchase of like items in a lot (*i.e.*, the items have the same basic utility and are composed of similar parts (*e.g.*, fleet of vehicles, group of servers), usually to obtain a quantity discount.

Bundled or Package Pricing – The practice of selling related items as a group rather than separately pricing each item (*e.g.*, receiving a printer for \$0 when purchasing a laptop and monitor).

Capitalized Asset – An asset (land, buildings, equipment, software, lease, *etc.*) whose acquisition cost is allocated over the useful life of the asset rather than being expensed at the time of purchase.

Depreciation – The process of allocating the acquisition cost of a capital asset by recording a monthly expense based on use, wear, age or obsolescence.

Depreciation Rate – The rate at which the capitalized asset is depreciated or expensed. The depreciation rate is based on the useful life of the asset which is shown as life expectancy in months on the fixed asset profile in TIGTA’s Performance and Results Information System (PARIS) Personal Property Module .

Oracle Business Intelligence (OBI) – This is a report writing application that provides users the ability to query or create reports from Oracle.

Economic Life – Estimated period that an asset is expected to be usable with normal repairs and maintenance, for the purpose for which it was intended at the time of acquisition. **Note:** The terms “economic life” and “useful life” are interchangeable.

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Generally, the term economic life is used in lease situations or to determine when it is valuable to invest in a new asset.

Executory Costs – These are expenses typically associated with owning an asset such as property taxes, maintenance expenses and insurance.

Expense Items – Items that are used by employees in performing their daily duties and have a short useful life. Generally, these items are low in cost.

Fair Market Value – Price for which property would sell under normal market conditions in a voluntary transaction between the buyer and seller, neither of whom is under any obligation to buy or sell.

Forfeited property – Seized property that TIGTA has acquired ownership of through a summary process or court order pursuant to any law of the United States.

Internal Use Software – Software that is 1) purchased from a commercial vendor (known as commercial off-the-shelf or COTS software), 2) internally developed, or 3) contractor-developed solely to meet the entity's internal or operational needs.

Inventory Program Coordinator – A person designated by the function to be responsible for administering a specific inventory (e.g., firearms, vehicles, investigative equipment, seized assets), including the capture and maintenance of accurate data related to the inventory and completion of the capitalization information on the fixed asset profile.

Leasehold Improvement – A permanent addition to a leased asset and the removal of which would damage the asset (e.g., installation of a radio in a leased vehicle, installation of an evidence cage in rented space).

Net Book Value – The acquisition cost less the accumulated depreciation. Net book value is used to calculate gain or loss at the time of disposal of a capitalized asset.

Non-capitalized Assets – Assets under the capitalization threshold that are expensed when purchased. Most assets are recorded in TIGTA's inventory tracking system. See Chapter [\(600\)-100.3](#) *Personal Property Inventory and Tracking*, for additional details.

Oracle Federal Financials (Oracle) – The financial system used to plan, track and record financial transactions. It is owned and managed by TIGTA's financial services provider, Bureau of the Fiscal Service Administrative Resource Center (BFS-ARC).

PARIS Personal Property Module (PPM) – The inventory tracking system used by TIGTA to record assets (property). Both capital assets and non-capital assets are recorded in this system. Refer to Chapter [\(600\)-100.3](#) *Personal Property Inventory and Tracking*, for detailed information.

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Seized Asset – Money, negotiable instruments, or other property seized during an investigation and held by TIGTA for safekeeping until the proper disposition (e.g., return or forfeiture) is determined. TIGTA does not have ownership of the asset and thus may not convert the asset to its official use pending a final forfeiture determination. See Chapter [\(600\)-50.11](#) *Accounting for Seized Assets, Bribes and Restitutions*, for additional information.

Statement of Federal Financial Accounting Standards (SFFAS) – Federal accounting standards issued by the Federal Accounting Standards Advisory Board.

Useful Life – The normal operating life of an asset in terms of usefulness to TIGTA.

Note: The terms “economic life” and “useful life” are interchangeable. Generally, the term economic life is used in lease situations or to determine when it is valuable to invest in a new asset.

50.12.3 Capitalization and Depreciation Policy.

To be capitalized, an asset must meet the following criteria:

- Be a purchase of a single item with an acquisition cost of at least \$50,000 or be a bulk* purchase of at least \$500,000 for a group of similar items or be an aggregate purchase of at least \$500,000 or be an internal use software with an acquisition cost of at least \$250,000. See Section [50.12.6](#) below for more information about internal use software. *For example, a purchase of 20 servers at \$26,000 each for a total of \$520,000 would be capitalized;
- Have an economic or useful life of two or more years. **Note:** In a lease situation the estimated economic life is not limited by the lease term;
- Not be intended for sale in the ordinary course of TIGTA’s operations; and
- Have been acquired with the intent of being used, or being available for use by TIGTA.

All Government-Owned Vehicles (GOVs) shall be capitalized.

Assets that are part of the same project/equipment/system will be capitalized when the components combined meet TIGTA’s capitalization criteria even though individual components may be less than the capitalization threshold.

Any cost that extends the useful life of an existing capitalized asset or that significantly increases the functionality of an existing capitalized asset shall be capitalized and depreciated over the remaining useful life of the capitalized asset.

Modifications to internal use software that extend the useful life but do not significantly increase the capabilities of the software will not be capitalized.

Depreciation shall be calculated only for capitalized assets **except** land. Depreciation is calculated monthly by dividing the acquisition cost by the useful life in months.

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Depreciation begins in the month of acquisition and continues until disposal of the asset or the asset is fully depreciated, whichever occurs first. Depreciation begins in the month acquired if the capitalized asset is acquired **on or before** the 15th of the month; otherwise, depreciation begins in the subsequent month. Depreciation ends in the month of disposal if disposal occurs **on or after** the 15th; otherwise, depreciation ends in the prior month. Amortization of internally developed software begins when the software, or a software module, is deployed.

50.12.4 Bundled or Packaged Pricing.

Assets shall not be recorded at a bundled or packaged price. When TIGTA purchases a group of related assets as a bundle or package, the requisition shall show the relative price and the appropriate BOC for each item or group of items. The relative price is the percentage of the bundled or packaged price based on the unbundled or individual price of the items and/or services.

For example, suppose TIGTA needs ten laptops, ten licenses for Windows 7, three printers, one training class for ten employees, and one year maintenance. A vendor agrees to provide these items for a total cost of \$25,000 as a bundle or package deal. The bundled/package price represents a \$6,000 discount from the individual price: ten laptops \$25,000; ten licenses \$2,000; three printers \$1,500; training \$1,500; and maintenance \$1,000. Although these items would not be capitalized, the relative cost method should be used to determine the acquisition cost for each item entered into PPM. Thus, each laptop would have an acquisition cost of \$2,016, each license would have an acquisition cost of \$161, each printer would have an acquisition cost of \$403, the training would be expensed at \$1,210, and the maintenance expense would be \$806. Therefore, the requisition should show five line items with the appropriate relative cost and BOC to properly record the transaction in the financial records.

	# Units	Unbundled Price	Relative % Price	Relative Cost by Item	Acquisition Unit Cost	BOC	Computation
Laptops	10	25,000	81%	20,161	2,016	310302	25,000/31,000*25,000
Licenses	10	2,000	6%	1,613	161	310202	2,000/31,000*25,000
Printers	3	1,500	5%	1,210	403	310302	1,500/31,000*25,000
Training	1	1,500	5%	1,210	1,210	252007	1,500/31,000*25,000
Maintenance	1	1,000	3%	806	806	257102	1,000/31,000*25,000
Total		\$ 31,000	100%	\$ 25,000			
Bundled Price		\$ 25,000					

50.12.5 Asset Acquisition.

Assets may be acquired through purchase, lease, transfer from another Federal agency, or forfeiture of seized assets. See Chapters [\(600\)-100.3](#), [\(600\)-100.5](#) and [\(600\)-100.6](#) for detailed information on inventory and tracking of assets.

50.12.5.1 Assets Obtained by Purchase.

Most assets, capitalized and non-capitalized, are obtained by purchase. When assets are purchased, the financial reporting process begins with the entry of a requisition into

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Procurement Request Information System Management (PRISM), the procurement system. All purchased capitalized assets are coded to the appropriate 31XXXX series BOC ending with an even number while non-capitalized assets are coded to the appropriate 2XXXXX series BOC and 31XXXX series BOC ending with an odd number. Also, the Standard General Ledger (SGL) account varies depending upon whether or not the asset is capitalized. Non-capitalized assets are coded to SGL 61000000 – Operating Expenses. Capitalized assets are coded to SGL 17500001, 18100001, or 18300001 depending upon the specific asset. See Chapter [\(600\)-40.3.14](#), *Accounting Codes for Requisitions Involving Acquisition of Capitalized Assets*, for detailed information on the appropriate accounting codes. For further inquiries regarding accounting codes, please contact TIGTA's Staff Accountant. For questions regarding the appropriate BOC, please consult your functional budget representative or TIGTA's Staff Accountant.

50.12.5.2 Assets Obtained by Lease. Leased assets may be capitalized or non-capitalized. Assets obtained under an operating lease are not capitalized. Assets obtained under a capital lease are capitalized.

50.12.5.2.1 Capital Lease. According to SFFAS No. 6, a capital lease is a lease that meets any of the following four criteria:

- The lease transfers ownership of the property to the lessee by the end of the lease term.
- The lease contains an option to purchase the leased property at a bargain price.
- The lease term is equal to or greater than 75 percent of the estimated economic life of the leased property.
- The present value of rental and other minimum lease payments, excluding that portion of the payments representing executory cost, equals or exceeds 90 percent of the fair value of the leased property.

The last two criteria are not applicable when the beginning of the lease term falls within the last 25 percent of the total estimated economic life of the leased property.

50.12.5.2.2 Operating Lease. Any lease that does not meet any of the four criteria in Section [50.12.5.2.1](#) above is an operating lease.

50.12.5.2.3 Determining if a Lease is Capital or Operating. Prior to initiating the procurement action, the requester shall determine and document whether the lease is an operating lease or a capitalized lease by completing the lease checklist below (see [Exhibit \(600\)-50.14](#) for actual checklist which must be used for the calculations to work.

Note: The requester is the person or function that initiates the Purchase Request (PR) form mentioned in TIGTA Manual [Chapter \(600\)-40.3.4](#) *Purchase Approval Request Process*. **Completion of this checklist is very important because sufficient budgetary resources covering the present value of the lease payments must be available if the lease is determined to be capital.** TIGTA's Office of Procurement Services will ensure the checklist is included in the procurement action; however it is the

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responsibility of the requester to complete the checklist. Please contact TIGTA's Staff Accountant for help with using the checklist.

A. Questions		1 = No, 0 = Yes
1	Does ownership of asset transfer to TIGTA	
2	Does lease contain bargain purchase price	
3	Does lease term cover > 75% of useful life (see section B below for calculation)	
4	Is present value (PV) of all lease payments > 90% of fair market value of asset (see section C below for calculation)	
Based on answers to above questions, lease is		'Capital'
B. Enter information into chart below to calculate answer for question 3		
Enter Lease Term		
Enter Useful Life of Asset		
AUTOMATICALLY CALCULATED		-
C. Enter the information in the chart below to calculate answer for question 4		
Enter Lease Payment		
Enter Treasury Rate		
Enter Total Number of Lease Payment		
Enter Fair Market Value (FMV) of Asset at Beginning of Lease		
AUTOMATICALLY CALCULATED - Present Value		\$0.00
AUTOMATICALLY CALCULATED		-

50.12.5.2.4 Multi-Year Lease. TIGTA may use a single-year lease, single-year lease with option years, or a multi-year lease. Single-year leases may contain a *base* year and *up to four option* years, but the total term of the lease may not exceed five years. Multi-year leases may not exceed five years.

Note: For capital leases, as mentioned in the prior section, budgetary resources covering the present value of the lease payments for the ENTIRE lease period must be available if the lease is determined to be capital because the entire amount must be obligated.

Operating leases shall contain a termination clause allowing TIGTA to end the lease if an appropriation is not received for the subsequent years of the multi-year lease or option years of the single-year lease. This termination clause is needed to allow TIGTA to incrementally fund the lease payments with the single-year appropriations received by TIGTA. Each fiscal year, a requisition must be submitted to add the incremental funding to cover the lease payments to be made during the fiscal year and the termination fee related to that specific fiscal year.

50.12.5.2.5 Leasehold Improvements. No leasehold improvements shall be installed by TIGTA or contractors employed by TIGTA. Any leasehold improvements related to buildings must be submitted to the Office of Mission Support (OMS). The OMS will work with the function and coordinate with GSA to obtain the leasehold improvement. Leasehold improvements related to personal property must be coordinated with the appropriate Inventory Program Coordinator. For example, a leasehold improvement

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such as installation of a radio in a vehicle must be coordinated with the Vehicle Inventory Program Coordinator.

50.12.5.3 Assets Obtained by Transfer from Other Federal Agency. Assets may be obtained through the surplus/excess process from other Federal agencies. Treasury Directive [73-01](#) requires Treasury bureaus to offer excess personal property to other Treasury bureaus or Federal agencies before taking alternate disposal actions. See Chapter [\(600\)-100.7](#) *Personal Property Management System* for detailed information.

To avoid any appearance of a conflict of interest, all asset transfers from the IRS to TIGTA or from TIGTA to the IRS should be fully documented to show compliance with the surplus/excess procedures.

Accounting standards ([SFFAS No. 6](#)) require that assets acquired by transfer be recorded at the transferring entity's cost less the associated accumulated depreciation. If the transferring entity cannot provide this information, the asset should be recorded at the fair market value of the asset at the time of transfer. Therefore, the TIGTA employee working with the other Federal agency or Treasury bureau to acquire the asset must:

- Request and obtain written documentation of the accounting data (cost and accumulated depreciation) from the other Federal agency or Treasury bureau. An e-mail from the transferring entity with the accounting data is sufficient documentation.
- Determine and document the fair market value of the asset, when the other Federal agency or Treasury bureau is unable to provide the accounting data.
- Provide within three business days of the transfer all data, including accounting data, needed to record the asset in PPM to the appropriate inventory program coordinator.
- Inform the Staff Accountant of the asset transfer.

The appropriate inventory program coordinator will enter the data into PPM to record the asset, including completion of the fixed asset profile, no later than six business days after the asset transfer occurs.

50.12.5.4 Assets Acquired by Forfeiture. During the course of an investigation, assets may be seized by Office of Investigations (OI) Special Agents (SA). The legal process determines the proper disposition of the seized asset's return to the original owner/owner's designee or forfeiture by the original owner.

In some instances, seized assets are forfeited to TIGTA. Seized money and negotiable items may not be retained by TIGTA. Seized money and negotiable items, except for recovered stolen tax remittance, must be deposited to the miscellaneous receipts fund of the government. Recovered stolen tax remittance must be returned to the IRS. See

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Chapter [\(600\)-50.11](#) *Accounting for Seized Assets, Bribes and Restitutions* for detailed procedures.

In accordance with the applicable laws when seized property is forfeited, TIGTA may be able to retain the seized property. When this occurs, in addition to submitting the OI Form 141 *Statement of Special Moneys and Property Transaction* (OI Form 141) to the divisional seized asset PPM coordinator, the SA will provide the appropriate inventory program coordinator with all the pertinent information, including the accounting data, needed to properly record the property in the applicable PPM module: Vehicles, Firearms, Investigative Equipment, Computers, or Radio & Communication Equipment (RCOM). **Note:** To ensure compliance with Treasury Directive [74-01](#) *Motor Vehicle Fleet Management*, the SA should notify the Staff Accountant before providing any information to the inventory program coordinator.

For these assets:

- The acquisition date should be the disposal date shown in 8(a) on the OI Form 141.
- The cost should be the fair market value at the time of forfeiture which should be shown on the OI Form 141 in 8(c).
- The acquisition type should be forfeited.

50.12.6 Internal Use Software.

The [SFFAS No 10](#) *Accounting for Internal Use Software*, requires capitalization of internal use software when the acquisition cost meets TIGTA's capitalization threshold. The acquisition cost of internal use software varies depending upon the acquisition method: 1) commercial off-the-shelf, 2) contractor developed, or 3) internally developed (with or without a contractor's assistance).

50.12.6.1 Commercial Off-The-Shelf Software. The acquisition cost of COTS is the price paid to the vendor for the software, including shipping and handling.

50.12.6.2 Contractor Developed Software. The acquisition cost includes the amount paid to the contractor to design, program, install, and implement the software.

50.12.6.3 Internally Developed Software. The acquisition cost of internally developed software includes direct and indirect costs. Direct costs include outside consultant fees and salaries of programmers, systems analysts, project managers, and administrative personnel. Indirect costs include employee benefits, rent, supplies, and documentation manuals. The accumulation of the acquisition costs begins: 1) after management authorizes and commits to a project where the software is expected to have a useful life of two or more years; and 2) the conceptual formulation, design, and testing of possible software project alternatives is completed. The accumulation of acquisition costs ends at the successful completion of final acceptance testing. Depreciation does not begin until the software is deployed.

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The life cycle for internally developed software generally is divided into three phases: 1) Preliminary Design, 2) Development, and 3) Implementation. The Preliminary Design phase generally consists of conceptual formulation, evaluation, design, testing of alternatives, and selection of a specific alternative. Costs incurred during the Preliminary Design phase are to be expensed as general operating expenses. The Development phase generally includes configuration, coding, hardware installation, and testing, including parallel processing. Costs incurred during the Development phase are capitalized. The Implementation phase includes data conversion and application maintenance. Costs incurred during the Implementation phase are to be expensed as general operating expenses.

The Chief Information Officer (CIO) shall work closely with the Assistant Director, Finance, to ensure that the information needed for proper financial reporting is obtained. This includes the appropriate period to accumulate the acquisition cost, the expected useful life, and the deployment date of the software, or if appropriate the deployment date of each software module. If the internal software development project is terminated, the CIO shall inform the Assistant Director, Finance, to allow the proper financial reporting.

Data conversion costs, which include purging/cleaning existing data, and reconciling/balancing data, shall be expensed. Minor enhancements, minor upgrades, and design flaw repairs shall not be capitalized, even if the useful life is extended. Significant enhancements or upgrades that result in significant additional capabilities shall be capitalized.

50.12.7 Lost, Stolen, Damaged Capitalized Asset.

Information related to capitalized assets that are lost, stolen, or damaged is required to properly calculate the monthly depreciation. Therefore, the employee should notify his/her immediate supervisor within 24 hours, in writing, upon discovery of a lost, stolen, or damaged capitalized asset. The employee's supervisor should notify the Staff Accountant within 48 hours of notification from the employee. The Staff Accountant will notify TIGTA's Personal Property Management Officer (PPMO) immediately. The employee and supervisor should follow any additional procedures stipulated in Chapter [\(600\)-130](#) *Board of Survey*.

50.12.7.1 Financial Implications of Accidents Involving GOVs. When a TIGTA GOV is involved in an accident, the appropriate Deputy Assistant Inspector General for Investigations will submit the approved accident report to Technical and Firearms Support Division, Office of Chief Counsel and TIGTA Board of Survey in accordance with Chapter [\(400\)-110.17.2](#) *Reporting Requirements*.

When TIGTA is at fault, the other driver may file a claim under the Federal Tort Claims Act (see Chapter [\(700\)-100.2](#)) to recover funds. Settlements of \$2,500 or less are paid from TIGTA appropriated funds. Settlements above \$2,500 are paid from the Judgment Fund. Any claims received by OI should be promptly transmitted to Counsel (see

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Chapter [\(700\)-100.2](#)). Office of Chief Counsel will work with the driver or his/her designee (*i.e.*, insurance company, attorney) to reach a settlement and submit the appropriate paperwork to initiate payment to the Assistant Director, Finance, or the Judgment Fund. When the other driver is at fault, TIGTA may be entitled to have the vehicle repaired without expenditure of appropriated funds or receive the salvage value of the vehicle. While these situations may be handled by OI, Office of Counsel is available to provide guidance and assistance.

50.12.7.1.1 Restrictions on Use of Funds Received Related to GOVs. [31 U.S.C. Section 3302\(b\)](#) requires TIGTA to deposit all monies received from an external source into the General Fund (miscellaneous receipts TGT1099GRXXXX04) unless there is a specific statutory authority to apply the funds to a specific appropriations account or use, or the receipt qualifies as a “repayment” of appropriated funds. This includes amounts for the loss of or damage to GOVs. Two exemptions to this general rule exist.

Legislative exemption: [40 U.S.C. Section 503\(a\)](#) allows TIGTA to retain the proceeds from the sale of GOVs to offset the cost of purchasing new GOVs. TIGTA must use these funds in the fiscal year the GOV was sold or the subsequent year. These funds may only be used to purchase replacement vehicles. This does not include “settlement funds” received when a vehicle is totaled. If the insurance company can provide documentation indicating the portion of the “settlement funds” which represent the salvage value of the vehicle and the insurance company takes possession of and title to the vehicle, TIGTA may retain the salvage value, but must deposit the remaining settlement funds to the miscellaneous receipts fund (TGT1099GRXXXX04. If this situation arises, please contact the Staff Accountant regarding the documentation needed to “split deposit” the full settlement check.

A non-statutory exemption allows the private party responsible for the damage to have the GOV repaired to TIGTA’s satisfaction. However, the private party responsible must directly pay the vendor making the repairs. Any funds received by TIGTA from a private party for repairs must be deposited to the miscellaneous receipts fund (TGT1099GRXXXX04).

50.12.7.2 Recovery of Previously Lost or Stolen Capitalized Assets. To ensure the accuracy of the PPM data and the financial records, the PPMO, inventory program coordinator, and Staff Accountant shall be informed when a previously lost or stolen capitalized asset is recovered.

50.12.8 Disposal of Capitalized Assets.

Disposal of capitalized assets begins with identifying the asset as excess. Each applicable Inventory Program Coordinator will send the Staff Accountant a copy of the SF-120, *Report of Excess Personal Property*, when a capitalized asset is identified as excess.

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Excess assets may be transferred to other entities (Treasury bureaus, Federal agencies, state or local law enforcement entities, charitable organizations) or sold. See Chapter [\(600\)-100.7](#) *Personal Property Management Program* for detailed information on the appropriate method for disposal of assets. The PPMO will notify the Staff Accountant when the disposal process for a capitalized asset has been completed and provide the final disposition location.

The Inventory Program Coordinator will provide the Staff Accountant with a copy of the SF-122 *Transfer Order, Excess Personal Property* when an excess capitalized asset is transferred to another Federal agency. The Staff Accountant will provide the Inventory Program Coordinator with the acquisition cost and related accumulated depreciation needed to properly complete the SF-122.

50.12.9 Capitalized Asset Reporting.

PPM, Oracle/OBI, and PRISM are used to obtain the data needed for financial reporting on capitalized assets.

50.12.9.1 Performance and Results Information System (PARIS) Personal Property Module (PPM). The primary source for capitalized asset reporting is PPM. Therefore, it is imperative that all assets be properly recorded in PPM and the data elements needed for financial reporting be captured in each asset record. Inventory program coordinators and the PPMO must consult with the Staff Accountant when developing or revising specific data requirements for PPM.

In addition, Inventory Program Coordinators must capture and maintain the documentation needed for financial reporting, in accordance with the applicable financial records retention schedule.

The required data elements vary depending upon the PPM module (Vehicles, Computers, Firearms, Investigative Equipment, and RCOM). Each Inventory Program Coordinator is responsible for obtaining all required information and creating the record in PPM. See Chapter [\(600\)-100.3](#) and Chapter [\(600\)-100.6](#) for additional information regarding required data elements for each PPM module and the Inventory Program Coordinators' duties.

50.12.9.1.1 Seized Assets. For accurate financial asset reporting, the procedures in Chapter [\(600\)-50.11](#), Chapter [\(600\)-100.3](#) and Chapter [\(600\)-100.6](#) should be followed.

Seized monetary and negotiable items shall be recorded with a cost equal to their face value. Seized property shall be recorded with a cost equal to the fair market value as of the date of seizure, except for illegal firearms, drugs, and alcohol, which should be recorded with a zero cost. Seized property forfeited to TIGTA shall be recorded with a cost equal to the fair market of as of the date of the forfeiture.

50.12.9.1.2 Vehicles, Firearms, RCOM, Computers, Investigative Equipment.

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For accurate financial asset reporting, each inventory program coordinator must enter the following accounting related data elements in PPM (**Note:** This applies to only capitalized assets. Inventory program coordinators must still follow the policies and procedures in Chapter [\(600\)-100.3](#) and Chapter [\(600\)-100.6](#)).

- Serial number or Vehicle Identification Number
- Acquisition date
- Acquisition
- Status
- Status date
- Availability
- Cost
- Fixed Asset Profile:
 - Useful Life
 - Capitalization indicator marked yes or no, as applicable

These items shall not be entered into PPM with a cost of zero unless a fully depreciated asset is transferred from another entity.

50.12.9.1.3 Disposed Assets. All assets which are no longer owned by TIGTA (sold, destroyed, transferred, lost, stolen, or donated) must have the following additional data elements:

- Final disposition date.
- Final disposition location.
- Final disposition type.
- Recovered amount, if any funds are obtained from the sale of the asset.

50.12.9.2 Reviewing Classifications of Assets in Oracle/OBI and PRISM.

Oracle/OBI is used to identify all obligations posted to the 31XXXX BOC series. Obligations exceeding the capitalization threshold are traced to the applicable requisition in PRISM. The requisition is reviewed to determine if the per unit cost for any item meets or exceeds the \$50,000 (\$250,000 for internal use software) capitalization threshold, if the total cost for a bulk or aggregate purchase meets or exceeds the \$500,000 capitalization threshold, or if a vehicle was acquired. The functional point of contact identified on the requisition may be contacted to obtain additional information or clarification. If the requisition is related to a capitalized asset, the appropriate inventory program coordinator will be contacted and asked to supply the PPM record number. In accordance with Chapter [\(600\)-100.5](#) *Personnel Property Management Program*, the inventory program coordinator should record the asset in PPM within five business days of receipt and acceptance.

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50.13 Use of Representation Funds

50.13.1 Purpose.

The representation fund is a budget allocation used to facilitate official reception and representation activities that are intended to increase cooperation with foreign governments, public or private organizations outside of the Federal Government, and other Federal agencies. The use of representation funds must reflect the highest standards of conduct, taste, and economy, while avoiding the appearance of any personal benefit. Delegated authority to approve the use of representation funds must be renewed annually.

50.13.2 Guidelines.

The representation fund is used to pay for official entertainment and other similar expenses that support and further the mission of the Treasury Inspector General for Tax Administration (TIGTA). Representation funds are not intended for the personal benefit of Government officials or TIGTA employees. When using representation funds, every effort must be made to keep Government spending to a minimum. Government facilities, services, and employees, as well as American made products, should be used whenever possible.

50.13.3 Approval of Representation Fund Expenses.

In addition to the Inspector General (IG), the following TIGTA officials are authorized to approve representation fund expenses, pursuant to Delegation Order No. 2:

- Deputy Inspector General for Mission Support/Chief Financial Officer
- Director, Finance and Procurement

50.13.4 Authorized Expenses.

The authorizing officials noted above will determine when representation fund expenses are appropriate to promote the business of TIGTA or the Federal Government. **Please note** that the purchase of promotional items is not permitted per IG Memo 12-24.

Authorized expenses include, but are not limited to the following:

- Meals and refreshments.
- Tips and gratuities.
- Awards and training ceremonies. Representation funds can be used for these purposes under some circumstances. However, this is not recommended when funds for these events are available under the Government Employees Incentive Awards Act.
- Entertainment of a protocol nature.

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- Other representational expenses that the authorizing official may approve as being of a type to promote the interests of TIGTA or the United States.

50.13.5 Restrictions.

Representation funds may not be used for the following or similar reasons:

- Expenses in connection with routine business meetings or luncheons.
- Membership fees or dues in any society, club, or association.
- Social affairs that have no legitimate connection with official TIGTA business (e.g., employee birthday parties, retirement luncheons).
- Political events.
- Special observances internal to TIGTA (e.g., Journey-Level Advisory Council meetings).

50.13.6 Requests for Use of the Representation Fund.

Advance written request for use of the representation fund will be submitted to the authorizing official by the appropriate function head. The request must be prepared four weeks prior to the event and include the following information:

- Type and purpose of the function.
- Location and date of the event.
- Type of expense (e.g., pastries, meals, finger foods), including estimated cost. (If something very specific is required, include a detailed description).
- Names and titles of attendees, if available.
- Contact name and phone number.

Under unusual time constraints, oral approval may be obtained from the authorizing official upon confirmation that funds are available. This approval is subject to a subsequent written request with an annotation that the authorizing official granted prior oral approval.

50.13.7 Payment and Purchasing.

Payment can be made at the time of purchase/order, or upon receipt of an invoice. Representation fund purchases must be paid for with an Office of Mission Support (OMS) small purchase card. The OMS card holder will order or purchase the items, as needed. All representation fund costs will be charged to the following accounting codes:

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- Cost Center: TGT6700000000
- Budget Object Class: 252003

50.13.8 Maintenance and Miscellaneous.

The Deputy Inspector General for Mission Support has the responsibility for reviewing and reporting representation fund expenditures, as well as developing procedures for the administration, reimbursement, and accounting of the fund.

The OMS will appoint a Representation Fund Coordinator who will maintain a record of all representation fund requests and payments.

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50.14 Processing Checks

50.14.1 Introduction.

The Treasury Inspector for Tax Administration (TIGTA) may directly receive checks related to vendor refunds, Freedom of Information Act (FOIA) requests, and insurance settlements. This section establishes procedures for processing such checks. For the purposes of this section, checks also include cashier's checks and money orders.

50.14.2 Authorities.

- [Treasury Directive 40-04](#), *Treasury Internal (Management) Control Program*.
- Treasury Financial Manual (TFM) section on [Federal Account Symbols and Titles \(FAST\)](#).
- [31 U.S.C Section 3302\(b\)](#), *Custodians of Money*.

50.14.3 Definitions.

Budget Object Code (BOC) – A code used to classify the expenditure based on the nature of the goods or services purchased.

Bureau of the Fiscal Service-Administrative Resource Center (BFS-ARC) – TIGTA's financial services provider.

50.14.4 Mailing Checks.

For cost effectiveness, the guidelines below are strongly recommended for mailing money orders or cashier's checks (approval for overnight or 2-day services should be obtained from the individual's manager):

- For check values \$1,000 and over, use 2-day or overnight service (the higher the value, the more overnight service is recommended).
- For check values of at least \$100 but less than \$1,000, use ground courier service (e.g., United Parcel Service (UPS) Ground Service).
- For checks between \$25 and \$100 use United States Postal Service certified mail.
- For checks \$25 or less, use regular first class mail and notify the Assistant Director, Finance by e-mail.

50.14.5 Refund Checks.

Employees approving invoices or Intragovernmental Payments and Collections (IPACs) should not approve erroneous charges. All invoices or IPACs with erroneous charges should be rejected. Refunds result from discontinuing prepaid services, returning unused goods, cancellation of annual subscriptions, etc. Most vendors will provide a

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credit on the subsequent invoice; however, in some instances, the vendor will provide a refund check.

50.14.5.1 Obtaining a Refund Check. The TIGTA employee who identifies the need for a refund shall contact the vendor and request the refund in the form of a credit on a subsequent bill. If this method is not appropriate, the TIGTA employee should request that the vendor submit a check payable to the Treasury Inspector General for Tax Administration and mail the check to National Head Quarters (NHQ) at the following address:

Treasury Inspector General for Tax Administration
Attention: Office of Mission Support/Assistant Director, Finance
1401 H Street, NW
Suite 469
Washington, DC 20005

The TIGTA employee will send an e-mail to the Assistant Director, Finance, and the appropriate Functional Budget Coordinator with the following information:

- Brief description of why TIGTA received refund (e.g., employee unable to attend training class due to medical emergency);
- Vendor's name and mailing address;
- Amount of refund;
- Date refund requested;
- Accounting string data:
 - TGT0119DBXXX (insert 2-digit fiscal year) XX, e.g., for FY 2021 appropriation it would be TGT0119DB2121XX;
 - Cost center;
 - Budget object code; and
- Statement: *"Please deposit and credit TIGTA's account based on the above accounting string."*

50.14.5.2 Processing a Refund Check. The Assistant Director, Finance will follow up with the TIGTA employee who requested the refund, if the refund is not received within 10 business days. The TIGTA employee who requested the refund will be responsible for contacting the vendor, taking the appropriate action to obtain the refund, and keeping the Assistant Director, Finance informed.

Upon receipt of the refund check, the Assistant Director, Finance through the Staff Accountant will prepare a memo to BFS-ARC containing the following information:

- Brief description of why TIGTA received refund;
- Amount of refund;
- Accounting string data for deposit:

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- TGT0119DBXXX (insert 2-digit fiscal year) XX, e.g., for FY 2021 appropriation it would be TGT0119DB2121XX;
 - Cost center; and
 - Budget object code.

The Assistant Director, Finance through the Staff Accountant will place both the check and memo in a confidential envelope marked, "TIGTA – Account Processing," place the envelope in the appropriate mail envelope (see 50.14.1), and mail the envelope to BFS-ARC.

The envelope should be mailed to:

Accounting Services Branch – 2
Avery Street A3-G
Bureau of the Fiscal Service
P.O. Box 1328
Parkersburg, WV 26106-1328

The BFS-ARC will be notified by e-mail to expect the check, and subsequently will e-mail the Assistant Director, Finance confirming receipt of the check. The Assistant Director, Finance will e-mail the individual who requested the refund and the appropriate Functional Budget Coordinator informing them that the check was received by BFS and will be processed.

The Assistant Director, Finance will maintain originals or copies, as appropriate, of the following documents in the file:

- Refund check;
- Envelope that the refund check was received in;
- E-mail from the individual who requested the refund;
- Memo to BFS-ARC; and
- E-mail sent to the individual who requested the refund and the Functional Budget Coordinator.

If the vendor is not able to mail the check to NHQ or accidentally mails check directly to the employee, please follow the instructions in section [50.14.5.2.1](#) below.

50.14.5.2.1 Checks Not Mailed to NHQ. Upon receipt of the check, the employee will prepare a memo to BFS-ARC containing the following information;

- Brief description of why TIGTA received the check;
- Amount of refund;
- Accounting string data for deposit:
 - TGT0119DBXXX (insert 2-digit fiscal year) XX, e.g., for FY 2021 appropriation it would be TGT0119DB2121XX;

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- Cost center; and
- Budget object code.

A copy of the check should be attached to the memo and e-mailed to the Assistant Director, Finance.

The Assistant Director, Finance or delegate will: 1) review the memo to ensure all required data is present and accurate; 2) e-mail the employee confirming the memo and check can be mailed to BFS-ARC; and 3) notify BFS-ARC by e-mail about the check to be mailed with a cc to the employee.

The employee, upon receiving approval from the Assistant Director, Finance or delegate, will: 1) attach the cashier's check to the signed memorandum and place in an envelope marked "TIGTA Processing" and addressed to BFS-ARC; 2) send the envelope by overnight mail if applicable (see section [\(600\)-50.14.1](#) for check mailing guidelines); and 3) send the Assistant Director, Finance or delegate the tracking number used to mail the envelope.

The envelope should be mailed to:

Accounting Services Branch – 2
Avery Street A3-G
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P.O. Box 1328
Parkersburg, WV 26106-1328

50.14.6 FOIA Checks.

The TIGTA Office of Chief Counsel's (Counsel) Disclosure Branch (Disclosure) is responsible for obtaining all FOIA checks. All checks should be made payable to the Treasury Inspector General for Tax Administration.

The Disclosure staff will send an e-mail to the Assistant Director, Finance, and copy the Staff Accountant notifying them of the FOIA check. Following the e-mail notification, the Disclosure staff will provide the check to the Assistant Director, Finance, or the Staff Accountant, and obtain a signed receipt from whoever accepts the check. The receipt will be prepared by the Disclosure staff.

Please follow the instructions in section [50.14.5.2.1](#) if Disclosure staff is not in NHQ.

50.14.6.1 Processing a FOIA Check. Upon receipt of the FOIA check, the Assistant Director, Finance through the Staff Accountant will prepare a memo to BFS-ARC containing the following information:

- Brief description of the source of the check;
- Amount of check; and

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- A request to deposit check to the General Receipts Fund; TGT3220GRXXX04.

The Assistant Director, Finance through the Staff Accountant will place both the check and memo in a confidential envelope marked “TIGTA – Account Processing,” place the envelope in the appropriate mail envelope (see [50.14.4](#) above), and mail the envelope to BFS.

The envelope should be mailed to:

Accounting Services Branch – 2
Avery Street A3-G
Bureau of the Fiscal Service
P.O. Box 1328
Parkersburg, WV 26106-1328

BFS-ARC will be notified by e-mail to expect the check, and subsequently will e-mail the Assistant Director, Finance confirming receipt of the check.

50.14.7 Settlement Checks.

Settlement checks are normally obtained by Counsel. All checks should be made payable to the Treasury Inspector General for Tax Administration.

Counsel will send an e-mail to the Assistant Director, Finance and copy the Staff Accountant notifying them of the settlement check. Following the e-mail notification, Counsel will provide the check to the Assistant Director, Finance or the Staff Accountant. An e-mail to Counsel confirming receipt of the check will be sent by the Assistant Director, Finance or the Staff Accountant.

Please follow the instructions in section [50.14.5.2.1](#) above if Counsel staff is not in NHQ.

50.14.7.1 Processing a Settlement Check. Upon receipt of the check, the Assistant Director, Finance will prepare a memo to BFS-ARC containing the following information:

- Brief description of the source of the check;
- Amount of check; and
- A request to deposit check to the General Fund; TGT1099GRXXX04.

The Assistant Director, Finance will place both the check and memo in a confidential envelope marked “TIGTA – Account Processing,” place the envelope in the appropriate mail envelope (see [50.14.4](#) above), and mail the envelope to BFS-ARC.

The envelope should be mailed to:

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Accounting Services Branch – 2
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BFS-ARC will be notified by e-mail to expect the check, and subsequently will e-mail the Assistant Director, Finance confirming receipt of the check.

50.14.8 Other Checks or Refunds.

- For procedures regarding jury duty and witness fees, see Chapter [\(600\)-70.4.16.2](#) – in addition to the procedures in Chapter [\(600\)-70.4.16.2](#), the employee should notify the Assistant Director, Finance after notifying their servicing personnel office.
- For checks related to travel paid by non-Federal sources, see Chapter [\(600\)-40.5.7](#).
- For checks related to compensation when denied boarding, see Chapter [\(600\)-40.5.10.3](#).
- For checks related to the imprest fund, see Chapter [\(600\)-50.9.4.2](#).
- For seized cash forfeited to TIGTA and one-time restitution checks, see Chapters [\(600\)-50.11.5](#) and [\(600\)-50.11.7](#).
- For checks related to travel refunds, please contact TIGTA's Travel Card Program Coordinator in Office of Facilities Management and Support Services under Office of Mission Support.
- For any other check or refund not discussed in this chapter, please contact the Assistant Director, Finance by e-mail for further instructions.

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50.15 Access to the Financial System

50.15.1 Introduction.

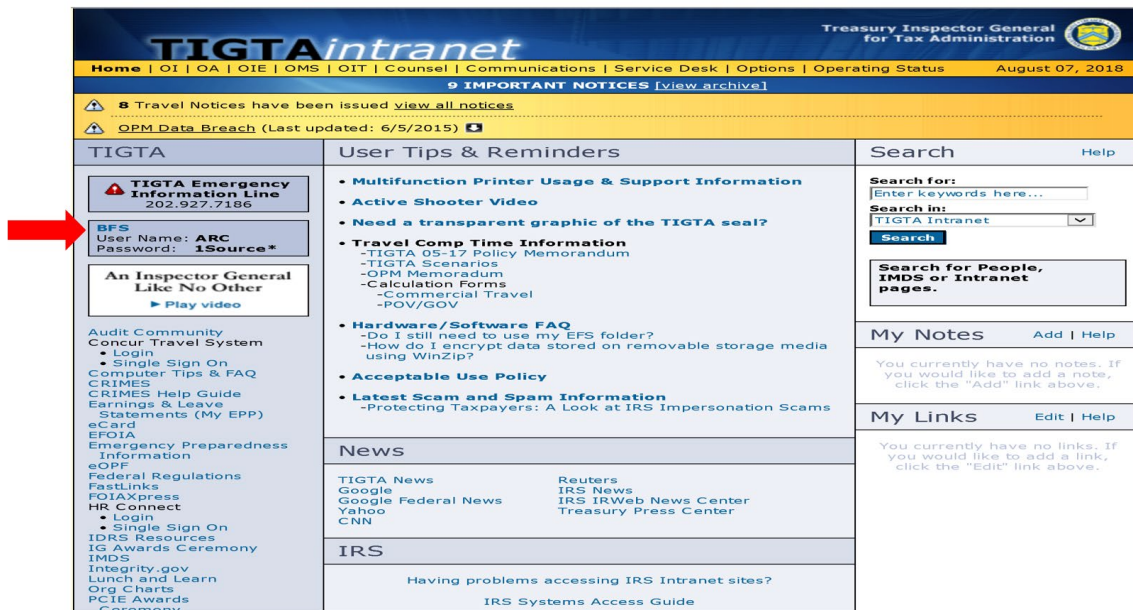
The Treasury Inspector General for Tax Administration (TIGTA) obtains its accounting services through an interagency agreement with the Bureau of the Fiscal Service’s Administrative Resource Center (BFS-ARC). The BFS-ARC uses an Oracle database to capture accounting data and Oracle Business Intelligence Enterprise Edition (OBIEE) a query tool, to provide accounting data to authorized TIGTA employees. In accordance with internal control procedures, access to TIGTA’s accounting data systems is limited to individuals requiring access to perform their official duties. This section pertains **only** to access for OBIEE (OBI).

50.15.2 Authorities.

- [Federal Information Security Management Act of 2002](#)
- [OMB Memorandum 13-08 Improving Financial Systems Through Shared Services](#)

50.15.3 How to Request Access.

To obtain access, complete the access request form which can be retrieved from BFS-ARC’s customer page via the link on TIGTA’s intranet page at Intranet (See red arrow in screenshot below).



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Click on the “Get Access Form” link on the (see red arrow in the screenshot below).



Complete the applicable information for each section. The form should be completed electronically, digitally signed and submitted by e-mail by following the instructions. There is a provision on the form for manual signature if the digital one is impossible. The completed form will be routed to the authorized approvers in the Office of Mission Support/Finance and Procurement. The BFS-ARC will not grant access without their authorization. Incomplete or incorrect forms will be returned to the sender.

See Exhibits [\(600\)-50.8](#) (Budget Coordinator) and [\(600\)-50.9](#) (Office Manager) for examples of completed forms.

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50.16 Tort Claims Processing

50.16.1 Introduction.

The Treasury Inspector for Tax Administration (TIGTA) sometimes pays tort-related claims. Such claims should always be initiated by TIGTA's Office of Chief Counsel (Counsel). This section establishes procedures for processing tort claims that are **not** paid out of the Judgment Fund. For any other type of claim, please contact the Assistant Director, Finance by e-mail for further instructions.

50.16.2 Authorities.

- [28 U.S.C Chapter 171](#), Tort Claims Procedure

50.16.3 How to Process Tort Claims.

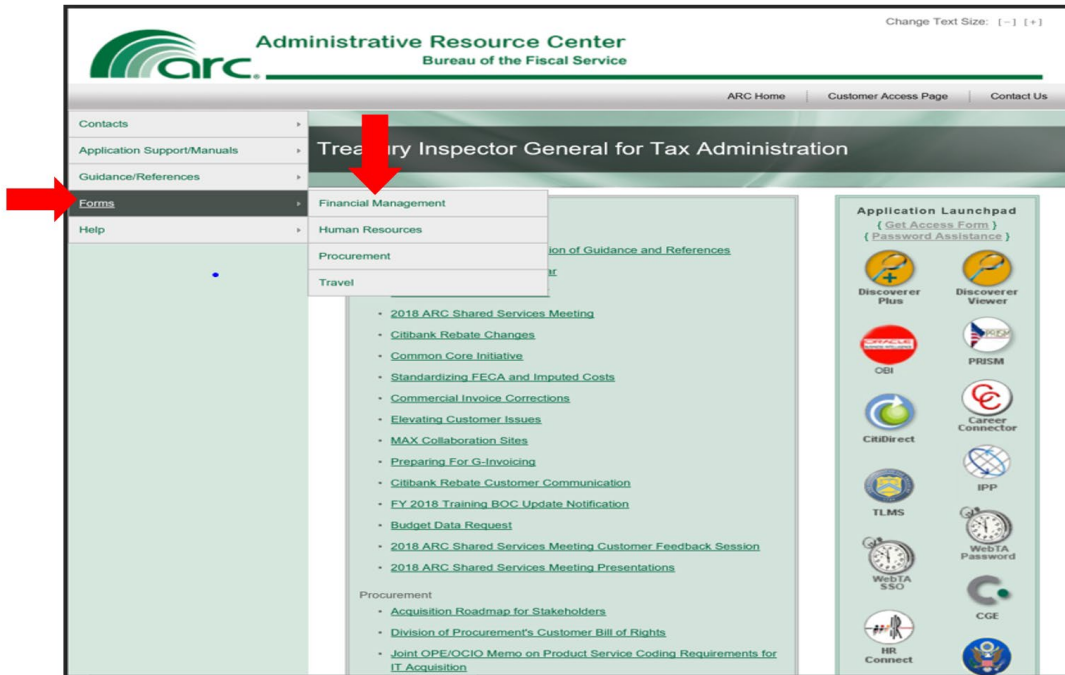
To process a tort claim upon its approval, retrieve and complete a Confidential Payment Request form. The form is on Bureau of the Fiscal Service, Administrative Resource Center's (BFS-ARC) customer webpage, which is accessible via the link on TIGTA's intranet (See red arrow in screenshot below).

The screenshot shows the TIGTA Intranet homepage. At the top, there is a navigation bar with links: Home | OI | OA | OIE | OMS | OIT | Counsel | Communications | Service Desk | Options | Operating Status. The date is August 07, 2018. Below the navigation bar, there is a section for '9 IMPORTANT NOTICES [view archive]'. The main content area is divided into three columns. The left column contains a 'TIGTA Emergency Information Line' (202.927.7186), a 'BFS' link (highlighted with a red arrow), and a login section for 'User Name: ARC' and 'Password: 1Source*'. Below this is a video link 'An Inspector General Like No Other'. The middle column is titled 'User Tips & Reminders' and lists several topics: Multifunction Printer Usage & Support Information, Active Shooter Video, Need a transparent graphic of the TIGTA seal?, Travel Comp Time Information, Hardware/Software FAQ, Acceptable Use Policy, and Latest Scam and Spam Information. The right column contains a search bar, 'My Notes', and 'My Links'. At the bottom, there is a 'News' section with links to TIGTA News, Reuters, Google, Federal News, Yahoo, and CNN, and an 'IRS' section with a link to 'Having problems accessing IRS Intranet sites?' and 'IRS Systems Access Guide'.

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Next click on Forms, then Financial Management, and finally, Accounts Payable to retrieve the form (see red arrows in the next two screenshots below).



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The completed form should be sent to the Assistant Director, Finance for the accounting string information. If it is impossible to use the form, then a letter of payment authorization should be issued to the Assistant Director, Finance with the following information:

- Payee's name.
- Payee's mailing address (if check is to be issued in lieu of electronic funds transfer (EFT)).
- Payee's tax identification number (social security number (SSN) for an individual/employer identification number (EIN) for a business).
- Payee's claim or reference number (commonly required by payee's insurer).
- Date by which payment is required, if applicable. (Some settlement documents require payment within a specific timeframe, while others require that TIGTA submit the payment request to BFS-ARC within a specific timeframe.)
- Payment amount.
- Cost center, fiscal year fund, and budget object class (BOC).
- Notice of whether a 1099 must be issued.

In addition, the following information is required for an EFT payment:

- Name of bank.
- Bank's ABA routing number.
- Bank account number.
- Identification of account as checking or savings.

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Either way, the Assistant Director, Finance will forward the form or letter to the Budget Execution Analyst (Analyst) who will initiate payment processing by e-mailing BFS-ARC at AccountsPayable-MISC@Fiscal.treasury.gov. To assure the security of the SSN/EIN, the Analyst may password protect the document and transmit the password in a separate e-mail. Alternatively, the Analyst may redact the SSN/EIN from the document prior to transmission and request that BFS-ARC contact him/her by phone to obtain the SSN/EIN. The Analyst will copy the Staff Accountant on this e-mail.

Note: The Treasury Judgment Fund pays for all tort claims over \$2,500 and all No Fear Act claims. However, TIGTA must reimburse the Treasury Judgment Fund for No Fear Act claims, and all payments made on TIGTA's behalf must be recorded as imputed costs.

CHAPTER 600 – MISSION SUPPORT

50 – Financial Management

50.17 Managing Debt

50.17.1 Introduction.

Federal agencies are required by 31 C.F.R. § 901.1 to promptly collect all debts due to the agency. It is the policy of Treasury Inspector General for Tax Administration (TIGTA) to collect all debts arising from TIGTA's activities. TIGTA's financial services provider, Bureau of the Fiscal Service, Administrative Resource Center (BFS-ARC), records debts that arise from transactions processed in any of the feeder systems (webTA, PRISM, Concur Government Edition, CitiDirect, etc.) that interface with the core financial system. These debts are recorded as accounts receivables.

Occasionally, some debts may arise from transactions that occur outside the financial management system (e.g., tort claims, judgment forfeitures, improper purchase card payments, etc.). Such debts will also be recorded as accounts receivable in the core financial system. The purpose of this section is to establish policies and procedures for debts that occur outside the financial management system, and for managing all of TIGTA's debts. In this section, debt and claim are synonymous and interchangeable.

50.17.2 References.

- [31 U.S.C. Chapter 37, Claims](#)
- [31 C.F.R. Parts 900-904, Federal Claims Collection Standards](#)
- [Treasury Directive \(TD\) 34-02, Credit Management and Debt Collection](#)
- [Office of Management and Budget \(OMB\) Circular A-129, Managing Federal Credit Programs](#)
- [Treasury Financial Manual \(TFM\) Supplement, Managing Federal Receivables](#)
- TIGTA Delegation Order 31, *Authority to Collect Debts*
- *TIGTA Operations Manual (TIGTA Manual) Chapter (700)-100.6, Counsel's Role in Collecting Debts Owed the United States*

50.17.3 Definitions.

Active Collection: This means that debt is being collected through the use of appropriate debt collection remedies, including, but not limited to, demand letters, offset, credit bureau reporting, referral to the Department of the Treasury's Bureau of the Fiscal Service (BFS) for collection, etc.

Close-Out: Written-off debt is classified as "Close-out" when an agency determines that further debt collection actions are prohibited (e.g., a debtor is released from liability in bankruptcy) or the agency does not plan to take any future actions (either active or passive) to try to collect the debt.

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Compromise: When an agency accepts less than the full amount of the outstanding debt in full satisfaction of the entire amount.

Currently Not Collectible (CNC): Written-off debt is classified as “CNC” when an agency intends to continue cost effective debt collection action.

Debt: Any amount of funds that have been determined by an appropriate TIGTA official (e.g., TIGTA function head) to be owed to TIGTA by a person, organization, or entity other than another Federal agency.

Delinquent Debt: Debt that has not been paid by the due date specified in the Agency’s initial written demand or the end of the “grace period” established in any applicable agreement (e.g., installment payment plans).

Discharged Debt: Debt that has been closed-out.

Nontax Debt: Any debt other than debts arising, or payments made, under the Internal Revenue Code of 1986.

Passive Collection: This means debt is no longer being actively collected, that is, the debt remains secured by a judgment lien or other lien interest, has not been removed from the Treasury Offset Program, or is being collected by offset.

Suspension: Occurs when an agency decides to defer its attempts to enforce collection for a period of time specified in its regulations or collection strategy.

Termination: A decision to cease **active** collection on a debt.

Write-off: An accounting action that results in reporting the debt/receivable as having no value in the agency’s financial and management reports.

50.17.4 Claims Collection Official.

In accordance with Mission Support Delegation Order 02, TIGTA’s Claims Collection Official (CCO) is the Director, Finance and Procurement/Deputy Chief Financial Officer.

50.17.5 Omissions.

The failure of TIGTA to comply with any provision in this subsection shall not serve as a defense to a debt.

50.17.6 Procedures for Recording a Debt.

Once the appropriate TIGTA function official recognizes that a debt is owed to TIGTA, the following procedures should be followed to establish the debt. **Note:** The appropriate official, the formality of the determination, and the timing of the establishment will vary according to the facts and circumstances of the situation.

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1. **Notification:** The function should notify TIGTA's CCO of the debt by e-mail. The e-mail should contain the following information:
 - A description of the situation that led to the debt.
 - The amount of the debt, and name, billing address, tax identification number of the debtor. If the debtor is an organization, the point of contact's name should also be provided. If the organization is an insurance company, the claim and policy numbers should also be provided (if applicable).
 - If the debt was as a result of an improper or wrong payment made with a TIGTA purchase card that cannot be credited back to the card, the following original transaction information should be provided: the accounting string, e.g., TGT0119DB (insert 2-digit fiscal year twice) XX; cost center; and, budget object class.
 - A demand letter for the CCO's signature. Please see [Exhibit \(600\)-50.15](#) for a sample demand letter.

 2. **Demand Letter:** A demand letter should advise the debtor of the consequences of failing to cooperate with the agency to resolve the debt. At a minimum, the letter must inform the debtor of the following information required by [31 C.F.R. §§ 5.4\(a\)\(1\) through \(a\)\(5\)](#):
 - The nature and amount of the debt, and the facts giving rise to the debt.
 - How interest, penalties, and administrative costs are added to the debt, the date by which payment should be made to avoid such charges, and that such assessments must be made unless excused in accordance with [31 C.F.R. § 901.9](#).
 - The methods by which TIGTA intends to enforce collection and the date by which payment should be made to avoid such collection activities. See [subsection 50.17.7.2](#).
 - TIGTA's willingness to discuss alternative payment arrangements and how the debtor may enter into a written agreement to repay the debt under terms acceptable to TIGTA.
 - The name, address, and telephone number of the CCO or other point of contact within TIGTA.

In addition to the foregoing, the letter should provide the debtor with notice of additional information described in 31 C.F.R. §§ 5.4(a)(6) through (a)(17) as shown in [Exhibit \(600\)-50.15](#), unless the CCO determines in consultation with Counsel that such notice is unnecessary.

3. **Review of Demand Letter:** The CCO will review the demand letter for sufficiency of debt terms (e.g., when interest will start to accrue, interest rates for penalties), and sign the letter. The CCO will transmit the demand letter to Counsel for a

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legal sufficiency review. After Counsel's review, the CCO will sign the letter, which establishes that a debt is due and owed to TIGTA. The CCO will then notify TIGTA's Staff Accountant via e-mail to arrange with BFS-ARC Accounts Receivable (BFS-ARC AR) to establish the debt in the financial system. The signed copy of the demand letter will also be attached to the e-mail. The BFS-ARC will generate an invoice, mail it to the debtor along with the demand letter, and create the account receivable in the core financial system. The Staff Accountant will also notify the applicable TIGTA function once the account receivable is created in the financial system.

50.17.6.1 Timing and Delivery of Demand. The specific timing and number of demand letters shall depend upon the type and amount of the debt and the debtor's response, if any, to TIGTA's letters or telephone calls in coordination with BFS-ARC. In most cases, one or two demand letters will suffice. Unless a statute provides otherwise, notices and demand letters may be delivered to the debtor by first-class mail and, unless returned by the United States Postal Service, the CCO may presume that notice was received. TIGTA will coordinate as much as possible with BFS-ARC to ensure that any communications are mailed or hand-delivered on the same day that they are dated.

50.17.6.2 Debtor's Right to Inspection and Copying. Upon written request to the CCO, a debtor may inspect and copy TIGTA records relating to the debt. Requests for copies of such records should be in writing, be signed by the debtor or the debtor's legal representative, and be accompanied by a photocopy of a photo identification, a power of attorney, or other satisfactory means of establishing the writer's authority to inspect documents on the debtor's behalf. Within ten (10) business days of receiving such a request, the CCO should assemble and produce to the debtor copies of all non-privileged records relating to the debt. Absent approval from Counsel, however, the records produced to the debtor should not include any information protected from disclosure under Federal law, such as return information, attorney-client communications, grand jury materials, Privacy Act information not relating to the debtor, and documents relating to ongoing investigations.

50.17.6.2.1 Debtor's Right to Review of the Debt and Terms of Repayment. A debtor is entitled to request an administrative review of TIGTA's determination that the debtor owes a Treasury debt, and to present evidence that the debt, in whole or in part, is not delinquent or legally enforceable. In addition, a debtor is entitled to seek administrative review of the terms of repayment.

50.17.6.2.2 Form of Request. Requests for review of a debt or repayment terms must be made in writing and signed by the debtor or the debtor's legal representative. The request should be directed to the CCO and contain the following information, when applicable:

- A detailed explanation of why the debtor believes the debt is not delinquent or enforceable.

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- A detailed explanation of why the debtor believes the terms of repayment should be modified.
 - Documentary evidence supporting the debtor's arguments.

50.17.6.2.3 Review. The CCO is responsible for promptly acting on any request for review of a debt or terms of repayment. As such, the demand letter should include the CCO's TIGTA mailing address in the Notice of Rights section pertaining to such reviews to ensure prompt action. In most cases, the debtor's request can be resolved through a review of the written record, including documentation provided by the debtor. When the CCO cannot resolve the question of indebtedness by review of the documentary evidence (e.g., when the validity of the debt turns on a question of veracity or credibility), the CCO should provide the debtor with a reasonable opportunity for an oral hearing. Unless required by statute, an oral hearing need not be a formal evidentiary proceeding, nor must it be transcribed, but the CCO should carefully document all significant matters discussed. At the CCO's discretion, collection actions may be suspended pending the resolution of the debtor's dispute, and CCO should inform BFS-ARC accordingly to stop the accounts receivable clock.

50.17.6.2.4 Decision. The CCO should issue a decision on the request for review promptly after concluding the evidentiary portion of the review. This decision should be in writing, with copies sent to Counsel, the debtor, and/or his or her legal representative, and should describe in detail the basis for the decision. The CCO's decision should also be communicated to BFS-ARC AR through TIGTA's Staff Accountant.

50.17.7 Managing Delinquent Debt.

In General:

- A debt is delinquent when the scheduled payment is not paid in full by the payment due date contained in the initial demand letter, or by the date specified in the applicable agreement.
- Debt that is delinquent by 90 days or less will be handled by the CCO or CCO's delegate in coordination with BFS-ARC AR using any of the appropriate administrative collection tools in accordance with [31 C.F.R. § 901](#) (demand letters, internal offset, Treasury Offset Program (TOP), administrative wage garnishment, or Treasury Cross-Servicing).
- Debt that is delinquent by more than 90 days will be evaluated for collection in coordination with BFS-ARC AR and entered into collection if warranted.
- Nontax debt that is over 120 days delinquent will be referred to BFS in coordination with BFS-ARC AR for further administrative action in accordance with [31 C.F.R. § 901.1](#) (TOP or cross-servicing). Exceptions to this requirement are set forth in [31 C.F.R. § 285.12](#).
- The CCO in coordination with BFS-ARC shall report debt that is at least \$100 and over 120 days delinquent to credit bureaus through BFS on a nonexclusive

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basis in coordination with BFS-ARC AR. Per [subsection 50.17.7.3](#), advance notice to the debtor is required prior to reporting to credit bureaus.

- Debt that is less than \$100 and over 120 days delinquent will be reported to credit bureaus through BFS at the discretion of TIGTA, and in coordination with BFS-ARC AR. The CCO will determine whether to report such debt to the credit bureaus. The advance notice requirements discussed in [subsection 50.17.7.3](#) below should be followed if a decision is made to report.

50.17.7.1 Administrative Collection Proceedings. If the CCO is unable to resolve a debt through demand and negotiation, the CCO shall determine whether administrative collection proceedings should be instituted and, if so, the collection procedures that should be used.

50.17.7.1.1 Types of Administration Collection Proceedings. The CCO may use any or all of the following administrative collection procedures to enforce a valid debt owed to the United States **all** in coordination with BFS-ARC AR.

50.17.7.1.1.1 Centralized Administrative Offset Under the Treasury Offset Program. When possible, TIGTA uses the TOP administered by BFS to collect delinquent Treasury debts. Under this program, before a Federal payment is disbursed, BFS compares the name and taxpayer identification number (TIN) of the payee with the names and TINs of debtors that have been submitted by Federal and State agencies to the TOP database. If there is a match, BFS offsets all or a portion of the Federal payment, disburses any remaining payment to the payee, and remits the offset amount to the creditor agency. Federal payments eligible for offset include, but are not limited to, income tax refunds, salary, travel advances and reimbursements, retirement and vendor payments, and Social Security and other benefit payments.

TIGTA may voluntarily transfer a past due, legally enforceable debt to BFS for collection through TOP if, at least 60 days prior to initiating the offset, TIGTA sends the debtor a demand letter. The referral to BFS must comport with the procedures described in [31 C.F.R. § 285.12](#). In addition, referrals must be accompanied by a *written certification attesting that the debt is valid, delinquent, and legally enforceable; that there are no legal bars to offset; and that TIGTA has complied with the requirements of 31 C.F.R. Part 5.

* TIGTA's service agreement with BFS-ARC includes services for debt referrals to BFS as needed. At the beginning of each calendar year, TIGTA's CCO or CFO provides a blanket certification to BFS with a copy to BFS-ARC AR. The blanket certification covers any referrals to BFS made by BFS-ARC on behalf of TIGTA.

50.17.7.1.1.2 Agency or Non-Centralized Administrative Offset. When centralized administrative offset is not available or appropriate, TIGTA may collect past-due, legally enforceable debts by offsetting a payment internally, requesting offset directly from

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another Treasury entity, or requesting an offset directly from a Federal, non-Treasury payment agency.

TIGTA must provide the debtor with a demand letter at least 30 days before the offset may take place. When referring a debt outside of TIGTA for non-centralized administrative offset, the offset request must be accompanied by a written certification asserting that the debt is valid, delinquent, and legally enforceable in the amount stated; that there are no legal bars to collection by offset, and that all regulatory prerequisites to offset have been met. Requests for non-centralized offset addressed to other Treasury entities should be routed through the Department of the Treasury's Deputy Chief Financial Officer.

However, TIGTA may effect an offset against a payment to a debtor before issuing a demand letter or affording the debtor an administrative review of the debt if:

- The offset is in the nature of a recoupment.
- The debt arises under a contract as set forth in *Cecile Industries, Inc. v. Cheney*, 995 F.2d 1052 (Fed. Cir. 1993).
- TIGTA first learns of the existence of the amount owed by the debtor when there is insufficient time before payment would be made to the debtor/payee to allow for prior notice and an opportunity for review. TIGTA must, however, provide such notice and opportunity for review as soon as is practicable.

50.17.7.1.1.3 Tax Refund Offset. In most cases, TIGTA offsets debts against a debtor's tax refund through BFS's TOP. Such offsets generally require 60 days advance notice and compliance with the procedures described in [subsection 50.17.7.1.1.1](#) of this Section.

50.17.7.1.1.4 Federal Salary Offset. TIGTA usually offsets a debt against the debtor's Federal salary through BFS's TOP. See [subsection 50.17.7.1.1.1](#) of this section. When centralized Federal salary offset is not available, TIGTA may collect delinquent debts through non-centralized salary offset under 5 C.F.R. § 550.1109. In addition, TIGTA may collect a debt through salary offset without following the Joint Regulations if authorized to do so by statute; e.g., 5 U.S.C. § 4108 (recovery of training expenses) and 5 U.S.C. § 5705 (recovery of travel advances not used for allowable travel expenses).

At least 30 days before internally offsetting or requesting that another Federal agency offset an employee's salary, TIGTA must send to the debtor employee a demand letter. TIGTA, however, need not provide an employee with prior notice of adjustments in the following instances:

- The adjustment arises out of an election of or changes in coverage under a Federal benefits program requiring periodic deductions from pay, if the amount to be recovered was accumulated over four pay periods or less.

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- The adjustment is made to correct an overpayment of pay attributable to clerical or administrative errors or delays in processing pay documents, if the overpayment occurred within the four pay periods preceding the adjustment and, at the time of the adjustment or soon thereafter, the employee is provided written notice of the nature and amount of the adjustment and the point of contact for contesting the adjustment.
 - The adjustment is for purposes of collecting a debt of \$50 or less and, at the time of the adjustment or soon thereafter as is practicable, the employee is provided written notice of the nature and amount of the adjustment and the point of contact for contesting the adjustment.

50.17.7.1.1.4.1 Employee's Right to Review of the Debt and Deductions. A Federal employee who has received a notice that his or her Treasury debt will be collected by means of a salary offset may request a hearing concerning the existence or amount of the debt. The employee may also request a hearing concerning the amount to be deducted from the employee's pay each pay period.

50.17.7.1.1.4.1.1 Form of Request. Requests for review of a debt or repayment terms must be made in writing and signed by the debtor or the debtor's legal representative. The request should be directed to the CCO and describe the aspects of the debt or proposed deductions that the debtor wishes to challenge. The request should also identify the type of hearing requested and, if requesting an oral hearing, explain why the matter cannot be resolved by a review of the documentary evidence alone.

50.17.7.1.1.4.1.2 Timing of Request. The request for hearing on a proposed salary offset must be received by the CCO no later than the 15th calendar day following the employee's receipt of the notice. If the employee fails to submit a request within this time period, the employee will have waived his or her right to a hearing and the salary offset may be initiated. The CCO should however, consider a late request for a hearing if the employee can show that his or her tardiness was for reasons beyond the employee's control, or that the employee failed to receive actual notice of the filing.

50.17.7.1.1.4.1.3 Hearing. If the CCO receives a timely request for a hearing, the CCO should ask the Department of the Treasury's Deputy Chief Financial Officer or other designee to appoint a hearing official to consider the employee's arguments. In accordance with 31 C.F.R. §§ 5.12(e)(4) through (e)(11), the hearing official will then gather evidence, establish a briefing schedule, conduct any hearings deemed necessary, and prepare a written decision based on the evidence. The hearing official's decision is final and binding on TIGTA.

50.17.7.1.1.4.2 Salary Offset Process. In most cases, salary offset will commence within three official pay periods following receipt of the creditor agency's request and can be as much as 15 percent of the employee's disposable pay per pay period. Deductions may exceed 15 percent of disposable pay with the employee's consent, or if the deduction is being taken from the employee's final salary payment. Detailed

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provisions governing the precise manner in which the salary offset is implemented are set forth in [31 C.F.R. § 5.12\(g\)](#).

50.17.7.1.1.5 Administrative Wage Garnishment. The administrative wage garnishment remedy allows Federal agencies to issue orders directing a debtor's non-Federal employer, public or private, to withhold sums from the debtor's salary for purposes of satisfying certain non-tax obligations arising from Federal programs. The regulations governing this collection remedy, including those establishing a right to notice and a hearing, are set forth at [31 C.F.R. §§ 5.13](#) and [285.11](#).

50.17.7.1.2 Special Review of Administrative Collection Activity. A debtor who owes a Treasury debt may, at any time, request a special review by the CCO of the amount of any offset, administrative wage garnishment, or voluntary payment, based on materially changed circumstances beyond the control of the debtor such as, but not limited to, catastrophic illness, divorce, death, or disability. Although such request need not be in writing, it will not be considered unless and until the debtor submits the detailed statement of expenses, supporting documents, and alternative payment arrangements described in 31 C.F.R. §§ 5.18(b) and (c). Upon receipt of these materials, the CCO will promptly determine whether the current offset, garnishment, or repayment schedule imposes extreme financial hardship on the debtor. The CCO will then notify the debtor in writing of such determination, including, if appropriate, details concerning any revisions to an offset, garnishment, or repayment schedule. If revisions are appropriate, the CCO must also transmit these changes to any appropriate collecting agencies or officials. In addition, the CCO's decision should be communicated to BFS-ARC AR through TIGTA's Staff Accountant.

50.17.7.1.3 Conclusion of Administrative Collection Activities. TIGTA may discontinue administrative collection activity on a debt in coordination with BFS-ARC AR if: (a) the debt has been paid in full; (b) the debt has been compromised and the debtor is in compliance with any obligations under the repayment agreement; (c) collection of the debt has been suspended; (d) collection of the debt has been terminated; or (e) the debt has been referred to the Department of Justice (DOJ) for litigation.

50.17.7.2 Credit Reporting Agencies. TIGTA may in coordination with BFS-ARC AR report delinquent debts to credit bureaus and other automated databases in accordance with the provisions of 31 U.S.C. § 3711(e), 31 C.F.R. § 901.4, and the Office of Management and Budget Circular A-129, "Policies for Federal Credit Programs and Nontax Receivables." Before making such a report to a consumer credit reporting agency, TIGTA must give the debtor at least 60 days advance notice via a demand letter.

50.17.7.3 Collection Contractors. Treasury regulations do not authorize TIGTA to enter into contracts with private collection contractors to obtain debt collection, asset location, and income search services. The BFS, however, may employ such

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contractors when collecting delinquent debts transferred to it by TIGTA through BFS-ARC AR.

50.17.7.4 Suspension of Eligibility for Federal Loans, Licenses, Permits and Privileges.

In some cases, a delinquent debtor may be barred from receiving credit, licenses, permits, or other privileges granted by Treasury entities, especially if the debtor's delinquency is willful or inexcusable. The CCO should consult with Counsel if there is an indication that the debtor is currently entitled to receive such privileges.

50.17.8 Compromise, Suspension and Termination of Collection of a Debt.

The CCO has the authority to compromise, suspend, or terminate collections of debts that are \$100,000 or less (excluding interest); however, the CCO must obtain approval from TIGTA Counsel prior to compromising or terminating collection activity on debts greater than \$1,500. Authority to compromise debts over \$100,000, or debt (regardless of the amount) arising from fraud, false statements, or misrepresentations by the debtor, rests with the Attorney General of the United States.

50.17.8.1 Compromise. A compromise may be considered (but is not required) when one or more of the following criteria apply:

- The debtor is unable to pay the full debt within a reasonable time period, as verified through credit reports or other financial statements.
- TIGTA is unable to enforce collection within a reasonable time period.
- The cost of collection does not justify enforced collection of the full amount.
- There is significant doubt concerning TIGTA's ability to prove its case in court.

Note: In determining the debtor's inability to pay, the following factors should be considered; age and health of the debtor, present and potential income, inheritance prospects, the possibility that assets have been concealed by the debtor, and the availability of assets/income that may be realized by enforced collection proceedings. TIGTA may have to follow the requirements for termination, write-off, and close-out for the portion of the debt released/discharged.

50.17.8.1.1 Compromise Agreements. In all appropriate instances, a compromise should be implemented by means of a mutual release in which the Government releases the debtor from further non-tax liability in consideration for the debtor's payment in full of the compromise amount and the debtor's release and discharge of the Government and its officials, past and present, from any and all claims and causes of action arising from the same transaction. An arrangement to accept payments in installments should also be reflected in an enforceable written agreement that specifies all of the terms of the arrangement and provides for acceleration and reinstatement of the original debt (less any payments received) in the event of a default. Such agreements should be communicated with BFS-ARC AR to ensure the necessary adjustments are made in the financial system.

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50.17.8.1.2 Compromise Payment Terms. Whenever feasible, the CCO should attempt to collect the debt in a single lump sum payment. An installment plan may be adopted, however, if the debtor's verified financial statements indicate a financial inability to pay a debt in a single lump sum. The size and frequency of the installment payments should bear a reasonable relationship to the size of the debt and the debtor's ability to pay and should, if possible, suffice to liquidate the debt within three (3) years. Whenever possible, the CCO should also obtain security for repayment.

Note: When possible, compromises of claims for damage to TIGTA property should specify that payment be made directly to the repair shop, as payments made to TIGTA must ordinarily be turned over to the Department of the Treasury as miscellaneous receipts.

50.17.8.2 Suspension. A suspension of a collection action may occur when one or more of the following criteria apply:

- TIGTA cannot locate the debtor at the present time.
- The debtor's financial condition is expected to improve.
- The debtor has requested an administrative review of the debt.

A suspension of a collection action **shall** occur during the period required for consideration of the debtor's request for waiver or administrative review of the debt if the statute under which the request is sought prohibits TIGTA from collecting the debt during that time.

A suspension of a collection **must** occur pursuant to the provisions of [11 U.S.C. 362](#), [1201](#), and [1301](#), unless the CCO can clearly establish that the automatic stay has been lifted or is no longer in effect. In this case, the CCO should consult Counsel immediately for the necessary legal steps.

Note: Collection action should be suspended only when TIGTA has reason to believe that the suspension will improve the chances of recovery or at least not endanger the recovery of the debt (*e.g.*, if the debtor has been temporarily laid off from a job). If appropriate, passive collection action may continue during a period of suspension.

50.17.8.3 Termination. Termination should occur if any of the criteria below applies:

- The debt is legally without merit and enforcement barred;
- The debt cannot be substantiated;
- The costs of further collection action will exceed the amount recoverable;
- The Agency is unable to locate the debtor;
- The Agency is unable to collect any substantial amount through its own efforts or the efforts of others; or
- The debt against debtor has been discharged in bankruptcy.

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Note: Prior to terminating collection activity, all appropriate means of collection should be pursued before it is determined that the debt is uncollectible. Termination of collection ceases active collection of the debt. After terminating collection action, TIGTA's CCO will consider if it is in TIGTA's best interest to sell the debt per [31 U.S.C. § 3711](#) and will coordinate with BFS-ARC AR accordingly.

50.17.8.4 Mandatory Referrals to DOJ. TIGTA's CCO must refer the following matters to DOJ for further action in coordination with Counsel:

- Proposals for compromises of debts having a principal balance in excess of \$100,000.
- Proposals for suspension of collection activity on debts having a principal balance in excess of \$100,000.
- Proposals for termination of collection activity on debts having a principal balance in excess of \$100,000.
- Meritorious debts that cannot be collected, compromised, suspended, or terminated under the Joint Regulations.

50.17.9 Write-Off and Close-out (Discharge) Procedures.

Generally, write-off is mandatory for delinquent debt older than two years unless documented and justified to OMB in consultation with Treasury. In those cases where material collections can be documented to occur after two years, debt should not be written-off until the estimated collections become immaterial.

Written-off debt must be classified as either Currently Not Collectible (CNC) or Close-out. It should be classified as CNC when it is determined that cost effective collection of the debt should continue. Written-off debt should be classified as Close-out when it is determined that it is not cost effective to pursue the collection, or the collection action is legally barred. Writing-off debt is just an accounting action that reports the debt has no value in the financial reports. It is not tied to terminating or suspending a collection action.

Before closing-out (discharging) delinquent debt, TIGTA's CCO in coordination with BFS-ARC AR should have taken all appropriate steps – see [subsections 50.17.7](#) and [50.17.8](#), above for more details.

Note: Termination of collection activity must occur before a debt can be closed-out. When a debt is discharged in full or in part, further collection action is prohibited.

50.17.9.1 Reporting Discharged Debts to the Internal Revenue Service (IRS). The CCO must determine whether to report closed-out (discharged) debt to the IRS on Form 1099-C as potential income to the debtor. The following identifiable events trigger reporting such debt on Form 1099-C:

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- A discharge of bankruptcy under Title 11 of the United States Code (bankruptcy);
 - A cancellation of an indebtedness that makes the debt unenforceable in a receivership, foreclosure, or similar Federal or State court proceeding;
 - A cancellation of an indebtedness where a debtor's affirmative statute of limitations defense is upheld and can no longer be challenged by appeal;
 - A cancellation of an indebtedness that occurs when the creditor elects foreclosure remedies that legally bar the creditor's right to collect the debt;
 - A cancellation that renders a debt unenforceable pursuant to a probate or similar proceeding;
 - A discharge of indebtedness pursuant to an agreement between the creditor and the debtor to discharge the indebtedness at less than full consideration; or
 - A discharge of indebtedness pursuant to a decision by the creditor, or the application of a defined policy of the creditor to discontinue collection action and discharge the debt.

No later than January 20th of the following calendar year from when a debt is closed-out (discharged), TIGTA must report debts of \$600 or more on Form 1099-C, but has the option of reporting amounts less than \$600. **Note:** Any liens of record securing the debt also need to be released. The CCO will coordinate this with BFS-ARC.

50.17.10 Interest, Penalties, and Administrative Costs.

As indicated in the sample demand letter per [Exhibit \(600\)-50.15](#), unless waived or otherwise required by law, TIGTA charges interest, penalties, and administrative costs on debts owed to the United States in accordance with the provisions of 31 U.S.C. § 3717.

50.17.10.1 Interest. Interest ordinarily accrues from the date of delinquency. Unless otherwise established by contract, repayment agreement or statute, or necessary to protect the rights of the United States, the rate of interest charged shall be the rate established annually by the Secretary of the Treasury in accordance with 31 U.S.C. § 3717 and shall remain fixed for the duration of the indebtedness. Interest shall not be compounded, but if the debtor defaults on a repayment agreement, uncollected charges may be added to the principal under any new repayment agreement.

Note: The rate of interest charged under 31 U.S.C. § 3717(a) — **1 percent during calendar year 2021** — can vary quarterly if rates are unsettled. Persons engaged in the collection process should ensure that they are following the most recent guidance.

50.17.10.2 Administrative Costs. Debtors should be assessed for the administrative costs incurred by TIGTA for handling and processing a delinquent debt.

50.17.10.3 Penalties. Unless otherwise established by contract, repayment agreement, or statute, TIGTA charges a penalty pursuant to 31 U.S.C. § 3717(e)(2), at the rate of 6 percent per year, on the amount due on a debt that is delinquent for more than 90 days.

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50.17.10.4 Accrual during Suspension. In most cases, interest, penalties, and administrative costs will continue to accrue during any period when collection has been suspended for any reason (e.g., when a debtor has requested a hearing). The CCO may suspend accrual of any or all of these charges when accrual would be against equity and good conscience or not in the United States' best interest.

50.17.10.5 Waiver of Interest, Administrative Charges, and Penalties. Agencies must waive the collection of interest, penalties, and administrative charges imposed under the Joint Regulations on that portion of a debt that is paid within 30 days of the date on which interest began to accrue. The CCO may extend this period on a case-by-case basis. The CCO may also waive the collection of interest, penalties, and administrative costs, in whole or in part, as part of a compromise or upon a determination that the collection of these charges is against equity and good conscience or is not in the best interest of the United States. Approval from Counsel is not required to waive such charges.

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50.18 Procedures for Reporting Conference-Related Activities

Conference

The Treasury Inspector General for Tax Administration (TIGTA) has defined “conference” to include conferences, meetings, continuing professional education events, retreats, seminars, symposiums, training activities, workshops, or events hosted or sponsored by TIGTA that incur expenses for non-local travel, outside vendors, or use of non-Federal Government facilities. Mandatory training is not included in TIGTA’s definition of “conference” unless travel costs are involved. Questions as to whether a particular activity meets the definition of “conference” should be referred to the Director, Finance and Procurement for resolution.

How to Report Conference-Related Activities

To promote continuous and effective cost management and ensure that expenses for conference-related activities are properly tracked and reported, functional points of contact (POCs) must provide quarterly reports for their respective functions. This information must include the attendees’ names, meeting dates, purpose and details, and travel and total conference costs. POCs must report conference-related activity, on the attached Excel template, to the Director, Finance and Procurement.



Quarterly Reporting
of Conferences Template

The reporting period and due dates (30 days after the end of each quarter) are as follows:

Conference Reporting Period	Conference Report Due Date
October through December	January 31
January through March	April 30
April through June	July 31
July through September	October 31

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Sources of Authority

- General Services Administration (GSA) Federal Travel Regulations (FTR), [Title 41, Code of Federal Regulations, Part 301-74](#)
- [Treasury Directive 12-70](#), Policy and Guidance for Conference Approval, Planning, and Reporting, issued February 24, 2014
- [Title 5, Code of Federal Regulations](#)

Key Definitions

The following definitions provide clarification for the purpose of this chapter:

Conference – A conference is a prearranged gathering that involves Treasury expenses (other than the salaries of attendees), for refreshments, meals, mementos, or travel (including transportation, lodging, or other expenses authorized under the GSA FTR). Conferences may be, but are not limited to, meetings, retreats, conventions, seminars, symposiums, training courses, or workshops.

Hosted Conference – A hosted conference that is arranged by a bureau or office, held in either a government or commercial facility, and may include both employees and non-employees as attendees. The bureau or office provides or arranges for all resources required to hold the conference.

Government Facility – A TIGTA or readily available Federal, State, or municipal building, room or space.

Meeting – A gathering that addresses operational matters, processes, policies and objectives. An internal meeting involves items of interest to TIGTA employees only and, as a general rule, is held at a TIGTA or other Federal Government facility at no cost to TIGTA.

Retreat – A meeting held off-site or away from the normal duty station or office. The attendees are managers or staff members who meet to discuss various aspects of Federal Government or Departmental activities, or to review progress and challenges of the implementation of Federal Government or Departmental policies. Retreats usually offer participants the opportunity to interact informally and develop more effective working relationships.

Seminar – A lecture or presentation delivered to an audience on a particular topic or set of topics that may be educational in nature.

Sponsored Conference – A sponsored conference is a conference in which a bureau or office pays another entity to host the conference, such as through a contract or grant. Payment of an established per-attendee fee does not constitute sponsorship.

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Training – A planned, prepared, and coordinated program, course, curriculum, subject, or routine of instruction or education that is developmental. It involves the organized exchange of ideas, improves individual and organizational performance, and assists in the achievement of the agency's mission and performance goals. An internal training event involves an education program of interest to TIGTA employees only. For a training event to be considered routine or regular, it must be a scheduled component of an employee's development and be required for all employees with the same or similar assignments and responsibilities.

Workshop – A gathering for educational and/or work purposes to concentrate on defined areas of concern. Workshops emphasize the exchange of ideas and the demonstration and application of techniques and skills.

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50.19 Strategic Plan

50.19.1 Purpose.

This section defines policies and procedures in developing the Treasury Inspector General for Tax Administration’s (TIGTA) strategic plan.

The strategic plan defines an agency’s long-term goals, objectives, and strategies for achieving its mission. The strategic plan is used as a valuable tool to communicate to the Congress, agency managers, employees, delivery partners, suppliers, and the public a common vision for the future. It should inform agency decision-making about the need for major new acquisitions, updated information technologies, hiring, skill development, and evaluations.

Strategic plans can also help agencies develop new ideas and stimulate innovation to advance agency goals. Above all, the strategic plan should be used to align resources and guide decision-making to accomplish priorities and improve outcomes.

50.19.2 Authorities.

The Government Performance and Results Act of 1993 (GPRA), Pub. L. No. 103-62, 107 Stat. 285.

The GPRA Modernization Act of 2010 (GPRAMA), Pub. L. No. 111-352, 124 Stat. 3866.

50.19.3 Background.

The GPRA requires Federal agencies to improve Federal program effectiveness and public accountability by promoting a new focus on results, service quality, and customer satisfaction. It also requires that Federal agencies develop and implement plans for identifying program objectives and measuring program results.

The GPRAMA requires Federal agencies to set clear performance goals that they can accurately measure and publicly report in a more transparent way. It requires, among other things, agency strategic plans to describe how agency performance goals and objectives will incorporate views and suggestions obtained through congressional consultations. The plan will also describe how performance goals, including agency priority goals, will contribute to agency strategic plan goals.

Although both GPRA and GPRAMA define “Federal agencies” specifically in terms of the 14 Executive Level Departmental Offices, these statutes provide useful guidance to all Federal bureaus and agencies in the development of their strategic plans.

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The strategic plan defines missions, goals, and the means by which TIGTA will measure its progress in addressing specific national problems, needs, or challenges related to its mission over the course of at least four years.

The strategic plan presents a commitment to perform by describing specific results the agency aims to achieve, what actions the agency will take to realize those planned results, and how the agency will deal with current and foreseeable internal and external challenges and risks that hinder achieving those results. The strategic plan should also provide sufficient context to explain why specific goals and strategies were chosen. It should provide the context for decisions about annual and biennial performance goals and priorities, targets, strategies, operational performance, employee performance expectations, and budget planning.

The strategic plan covers a period of four years and is to be updated no later than the first Monday in February of any year following the year in which the term of the President commences.

50.19.4 Responsibilities.

Through strategic planning, TIGTA shall:

- Examine the environment in which it operates;
- Explore the factors and trends that affect the way we do business and carry out our responsibilities;
- Frame the strategic issues we must address; and
- Find ways to address these issues by reexamining and reworking organizational mandates and missions, product or service levels and mix, costs and financing, management, or organization.

The Office of Mission Support/Finance and Procurement (OMS/F&P) is responsible for coordinating with the senior executives and Treasury's Office of Strategic Planning and Performance Improvement in developing and issuing TIGTA's strategic plan. The OMS/F&P shall:

- Develop the strategic plan with input from all of TIGTA's senior executives;
- Consult with Treasury's Office of Strategic Planning and Performance Improvement on the format, content, and time frame for the issuance of the strategic plan. Consider revision of the draft strategic plan based on Treasury's Office of Strategic Planning and Performance Improvement;

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- Develop an initial draft strategic plan and submit it to TIGTA's senior executives for review and comment. The OMS/F&P will revise the strategic plan based on the feedback received;
 - The Treasury Office of Strategic Planning and Performance Improvement may, at its discretion, seek additional review and comment from such other sources as it may deem appropriate;
 - Finalize the strategic plan, once the consultation process is complete, based on the feedback that is received;
 - Coordinate the publishing and distribution of the final strategic plan to include making the plan accessible on both TIGTA's intranet homepage and its website on the Internet; and
 - Review the strategic plan at least annually and revise as needed, in conjunction with TIGTA's senior executives.

50.19.5 Procedures.

A sound strategic planning process considers results of program evaluations, includes consultations with customers and other stakeholders, and incorporates analyses of the organization's internal and external environment and projections of the emerging issues it faces.

The overall structure, format, and timeline for the strategic plan are generally established by the Department of the Treasury.

TIGTA's strategic goals, objectives, and strategies must align with the Department of the Treasury's strategic goals and objectives, and should also relate to the Internal Revenue Service's strategic goals and objectives.

The process of defining the agency's long-term goals and objectives begins with the Inspector General's vision for the organization. TIGTA's senior executives define the functional strategies and programs to achieve the vision.

50.19.6 Exhibits.

TIGTA's current strategic plan can be found [here](#).

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60 – Strategic Management Process

60.1 Strategic Plan

60.1.1 Purpose.

This section defines policies and procedures in developing the Treasury Inspector General for Tax Administration’s (TIGTA) strategic plan.

The strategic plan defines an agency’s long-term goals, objectives, and strategies for achieving its mission. The strategic plan is used as a valuable tool to communicate to the Congress, agency managers, employees, delivery partners, suppliers, and the public a common vision for the future. It should inform agency decision-making about the need for major new acquisitions, updated information technologies, hiring, skill development, and evaluations.

Strategic plans can also help agencies develop new ideas and stimulate innovation to advance agency goals. Above all, the strategic plan should be used to align resources and guide decision-making to accomplish priorities and improve outcomes.

60.1.2 Authorities.

The Government Performance and Results Act of 1993 (GPRA), Pub. L. No. 103-62, 107 Stat. 285.

The GPRA Modernization Act of 2010 (GPRAMA), Pub. L. No. 111-352, 124 Stat. 3866.

60.1.3 Background.

The GPRA requires Federal agencies to improve Federal program effectiveness and public accountability by promoting a new focus on results, service quality, and customer satisfaction. It also requires that Federal agencies develop and implement plans for identifying program objectives and measuring program results.

The GPRAMA requires Federal agencies to set clear performance goals that they can accurately measure and publicly report in a more transparent way. It requires, among other things, agency strategic plans to describe how agency performance goals and objectives will incorporate views and suggestions obtained through congressional consultations. The plan will also describe how performance goals, including agency priority goals, will contribute to agency strategic plan goals.

Although both GPRA and GPRAMA define “Federal agencies” specifically in terms of the 14 Executive Level Departmental Offices, these statutes provide useful guidance to all Federal bureaus and agencies in the development of their strategic plans.

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The strategic plan defines missions, goals, and the means by which TIGTA will measure its progress in addressing specific national problems, needs, or challenges related to its mission over the course of at least four years.

The strategic plan presents a commitment to perform by describing specific results the agency aims to achieve, what actions the agency will take to realize those planned results, and how the agency will deal with current and foreseeable internal and external challenges and risks that hinder achieving those results. The strategic plan should also provide sufficient context to explain why specific goals and strategies were chosen. It should provide the context for decisions about annual and biennial performance goals and priorities, targets, strategies, operational performance, employee performance expectations, and budget planning.

The strategic plan covers a period of four years and is to be updated no later than the first Monday in February of any year following the year in which the term of the President commences.

60.1.4 Responsibilities.

Through strategic planning, TIGTA shall:

- Examine the environment in which it operates;
- Explore the factors and trends that affect the way we do business and carry out our responsibilities;
- Frame the strategic issues we must address; and
- Find ways to address these issues by reexamining and reworking organizational mandates and missions, product or service levels and mix, costs and financing, management, or organization.

The Office of Mission Support/Strategic Performance (OMS/SP) is responsible for coordinating with the senior executives and Treasury's Office of Strategic Planning and Performance Improvement in developing and issuing TIGTA's strategic plan. The OMS/SP shall:

- Develop the strategic plan with input from all of TIGTA's senior executives;
- Consult with Treasury's Office of Strategic Planning and Performance Improvement on the format, content, and time frame for the issuance of the strategic plan. Consider revision of the draft strategic plan based on Treasury's Office of Strategic Planning and Performance Improvement;

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- Develop an initial draft strategic plan and submit it to TIGTA's senior executives for review and comment. The OMS/SP will revise the strategic plan based on the feedback received;
 - The Treasury Office of Strategic Planning and Performance Improvement may, at its discretion, seek additional review and comment from such other sources as it may deem appropriate;
 - Finalize the strategic plan, once the consultation process is complete, based on the feedback that is received;
 - Coordinate the publishing and distribution of the final strategic plan to include making the plan accessible on both TIGTA's intranet homepage and its website on the Internet; and
 - Review the strategic plan at least annually and revise as needed, in conjunction with TIGTA's senior executives.

60.1.5 Procedures.

A sound strategic planning process considers results of program evaluations, includes consultations with customers and other stakeholders, and incorporates analyses of the organization's internal and external environment and projections of the emerging issues it faces.

The overall structure, format, and timeline for the strategic plan are generally established by the Department of the Treasury.

TIGTA's strategic goals, objectives, and strategies must align with the Department of the Treasury's strategic goals and objectives, and should also relate to the Internal Revenue Service's strategic goals and objectives.

The process of defining the agency's long-term goals and objectives begins with the Inspector General's vision for the organization. TIGTA's senior executives define the functional strategies and programs to achieve the vision.

60.1.6 Exhibits.

TIGTA's current strategic plan for the period covering FY 2013-2016 can be found [here](#).

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60 – Strategic Management Process

60.2 Annual Performance Plans and Annual Performance Reports

60.2.1 Purpose.

The Annual Performance Plan provides the direct link between the long-term strategic goals outlined in Treasury Inspector General for Tax Administration's (TIGTA) strategic plan to the specific measurable goals to be accomplished during a single fiscal year.

The Annual Performance Report provides a comparison of actual performance to the performance goals set out in the Annual Performance Plan. Both the Annual Performance Plan and the Annual Performance Report are incorporated in TIGTA's budget submissions.

60.2.2 Authorities.

The Government Performance and Results Act of 1993 (GPRA), Pub. L. No. 103-62, 107 Stat. 285.

The GPRA Modernization Act of 2010 (GPRAMA), Pub. L. No. 111-352, 124 Stat. 3866.

60.2.3 Background.

The GPRA requires Federal agencies to submit Annual Performance Plans and Annual Performance Reports to the Office of Management and Budget (OMB) and the Congress. As defined by GPRA, an Annual Performance Plan features three elements:

- The performance goals and indicators for the fiscal year;
- A description of the operational processes, skills, technology, and resources required to meet the performance goals; and
- A description of the means that will be used to verify and validate measured values.

The GPRAMA requires each agency to make available on its public website, no later than the first Monday in February of each year, a performance plan that will:

- Establish performance goals, and express such goals in an objective, proven, and measurable form;
- Describe how the performance goals contribute to the general goals and objectives established in the agency's strategic plan, and the Federal Government performance plan;

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- Identify among the performance goals those that are designated as agency priority goals;
- Provide a description of how the performance goals are to be achieved;
- Establish performance indicators to be used in measuring or assessing progress toward each performance goal, and a basis for comparing results with goals while ensuring accuracy and reliability of data;
- Describe major management challenges facing the agency; and
- Identify low-priority program activities based on analysis of contribution to agency mission and goals, and include a contribution to agency strategic plan goals.

[Public Law 111-351](#) requires agencies to describe the strategies and resources that agencies will use for Annual Performance Reports, and requires the plan to cover a two-year period, rather than a one-year period.

[Public Law 111-352](#) requires agencies to provide a performance update at least annually, occurring no later than 150 days after the end of the fiscal year. However, agencies are encouraged to provide more frequent updates that would provide significant value to the Federal Government and the Congress.

60.2.4 Responsibilities.

The Inspector General, in conjunction with TIGTA's senior executives, shall define the overall goals and measures that will be used to evaluate TIGTA's performance. The measures are limited to those that focus on key attributes and characteristics of TIGTA's core mission. The measures show, in a substantive way, how well TIGTA is carrying out its program responsibilities. The plan also defines each measure and provides a statement on the verification and reliability of the performance data.

The Office of Mission Support/Strategic Performance (OMS/SP) shall develop the Annual Performance Plan with input from TIGTA's senior staff.

60.2.5 Procedures.

Since the Annual Performance Plan is part of the budgetary process, data for four fiscal years is reflected in each budget submission. Depending on which budget submission (Departmental, OMB, or congressional) is involved, the performance data includes a combination of actual, estimated, final plan, and proposed.

The Department of the Treasury issues detailed guidance memoranda outlining the preparation requirements and required submission dates for the Annual Performance Plan and the Annual Performance Report, as appropriate. Generally, budget submission timeframes are:

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- April/May for the Department of the Treasury budget submissions;
- August/September for OMB budget submissions; and
- December/January for Congressional budget submissions.

An Annual Performance Report is prepared to show program performance for the previous fiscal year. This report compares TIGTA's performance with the goals established in its Annual Performance Plan, and describes the actions needed to address or revise any unmet goals. The Annual Performance Report is completed as part of the Congressional budget submission. The Department of the Treasury uses the bureaus' Annual Performance Reports to prepare a consolidated Program Performance Report which is due to the Congress by March 31 of each year.

TIGTA's performance goals and interim and final results are entered in the Department's Performance Management Module (PMM). This is a Treasury-wide system that is used by the Department of the Treasury and all its bureaus to track the performance measures established to comply with GPRA and GPRAMA.

Upon request by the Department of the Treasury, OMS/SP updates information on TIGTA's goals, as well as interim and final performance results, into the PMM.

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60.3 Monthly Performance Reports

60.3.1 Purpose.

The monthly performance reports include information on the Treasury Inspector General for Tax Administration's (TIGTA) published Government Performance and Results Act (GPRA) and GPRA Modernization Act of 2010 (GPRAMA) measures (those contained in the Annual Performance Plan), as well as workload indicators for each function within TIGTA. This report is used to internally monitor the organization's ongoing progress in achieving its goals. It also provides the basis for reporting on TIGTA's annual accomplishments (*i.e.*, Annual Performance Plan).

60.3.2 Responsibilities.

Each function within TIGTA shall:

- Prepare its section of the TIGTA Overall Monthly Performance Report and submit information to the Office of Mission Support/Finance and Procurement (OMS/F&P);
- Submit inputs to OMS/F&P according to the schedule that is provided at the beginning of each fiscal year;
- Ensure accuracy of the data reported; and
- Maintain appropriate supporting documentation for its section of the TIGTA Overall Monthly Performance Report.

The OMS/F&P shall:

- Develop the template for the TIGTA Overall Monthly Performance Report, in conjunction with other TIGTA functions;
- Develop the calendar/schedule for the upcoming fiscal year outlining the due dates for the functions' submissions and the date OMS/F&P will post the Monthly Performance Report for TIGTA senior executives. The report covers the previous month's data (*e.g.*, data for the month of October would be reported in mid-November);
- Receive each function's input and combine all components into one consolidated (overall) Monthly Performance Report;
- Upload the consolidated report along with reports from the functional offices to the Performance Reports Processing SharePoint site;
- Prepare highlights of the TIGTA Overall Monthly Performance Report showing trends related to both positive areas and areas of concern;

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- Present the performance highlights at senior staff meetings on an as needed basis; and
- Evaluate the performance measures and workload indicators on a regular basis and coordinate with functions on modifications, as needed.

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70 – Personnel

70.1 Request for Personnel Actions

70.1.1 Abbreviations and Acronyms.

TIGTA – Treasury Inspector General for Tax Administration

BFS/ARC – Bureau of the Fiscal Service/Administrative Resource Center

HR – Human Resources

LWOP – Leave Without Pay

70.1.2 Introduction.

This section establishes procedures for managers to request personnel actions. Treasury Inspector General for Tax Administration (TIGTA) personnel actions are processed by the Bureau of the Fiscal Service/Administrative Resource Center (BFS/ARC). Managers initiate these actions in HR Connect.

70.1.3 Authorities.

5 Code of Federal Regulations 300, 316, and 335.

70.1.4 Management Responsibilities.

Management will prepare a request for personnel action and forward it to BFS/ARC following internal routing processes established by each functional office, *e.g.*, Audit, Investigations, *etc.* **All requested actions must be received by BFS/ARC no later than the Monday before the proposed effective date.**

Managers may designate office Managers and/or office Assistants as “proxies” to initiate actions on their behalf in HR Connect. To assign proxy rights to an office Manager or office Assistant, the manager should initiate these rights **without granting approval rights**. When manager’s proxy initiates a position description classification request or a recruit request, the manager will receive an email message notifying them that the action was submitted, as long as the proxy enters the manager’s full email address in the email field within the action.

Managers should also designate at least one (1) fellow manager as their delegate to approve personnel actions in their absence. The manager will need to use the “Pick a Proxy” feature to select the delegate who will act in the manager’s absence by selecting the “Approval” role. Delegates should notate in the “Comments” area that they are serving as a delegate when approving personnel actions.

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An online “Manager Self Service User’s Manual” is located on TIGTA’s BFS/ARC customer access page. This Manual provides instructions on how to use HR Connect to request personnel actions.

70.1.5 BFS/ARC Responsibilities.

The BFS/ARC personnel will review all requests for personnel actions submitted by management, and will contact the requestor if additional information is needed. BFS/ARC will also provide advice and assistance to management in the completion of requests and required attachments and/or documentation, if needed.

70.1.6 Employee Responsibilities.

Employees will provide applicable supporting documentation for resignations, retirements, LWOP actions, name change requests, *etc.* Employees will also provide a forwarding address to their managers for resignations, retirements, or LWOP actions.

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70.2 Electronic Official Personnel Folders

70.2.1 Introduction.

An Official Personnel Folder (OPF) contains Human Resources (HR) records and documents related to Federal civilian employees. An OPF is created when an employee begins Federal service and is maintained throughout the employee's career in accordance with United States Office of Personnel Management (OPM) regulations. This section establishes the procedures for accessing an employee's OPF as well as the responsibilities of the requestor for the safeguarding of information contained in an employee's OPF. The Bureau of the Fiscal Service/Administrative Resource Center (BFS/ARC) files documents in an employee's Electronic Official Personnel Folder (eOPF) according to personnel record keeping requirements. The eOPF is an electronic version of the paper OPF, providing Web-enabled access for Federal employees and HR staff to view OPF documents.

The content of all eOPFs are organized and stored in accordance with the [Guide to Personnel Recordkeeping \(GPR\)](#) and other pertinent legal and/or regulatory guidance. These various references are documented in the [Office of Personnel Management Master Forms List](#). The eOPF provides a standard electronic solution to replace the paper storage of the OPF.

The OPF contains personal information that must be protected against unauthorized invasion of personal privacy. Access to, and the use of, information contained in an employee's eOPF is restricted to TIGTA personnel in the performance of their official duties. Requests for information will be handled pursuant to the provisions of Freedom of Information Act and Privacy Act regulations.

70.2.2 Authorities.

- [5 U.S.C. 552a – Records Maintained on Individuals](#)
- [5 CFR 293 Personnel Records](#)
- [5 CFR 294 – Availability of Official Information](#)
- [5 CFR 297 Privacy Procedures for Personnel Records](#)
- [OPM Guide to Personnel Recordkeeping \(GPR\)](#)
- [OPM Master Forms List \(MFL\)](#)
- [Privacy Impact Assessment for the eOPF System](#)

70.2.3 Employee Access.

An employee can view and print documents contained in their eOPF but not modify the information. Employees have “read only” access in eOPF. The eOPF website can be accessed at <https://eopf.opm.gov/treasury/>. The employee must have an eOPF ID and password to access the system. If the employee has forgotten one or both of these, he/she may obtain a new eOPF ID and password by using the eOPF self-service feature, contacting the [eOPF Help Desk](#), or calling (866) 275-8518.

70.2.4 Filing and Removal of Documents from eOPF.

Only BFS/ARC is authorized to file and remove documents from the eOPF. The BFS/ARC has “read and write” access to employees’ eOPFs that they service. If an employee believes a document is missing, document contains errors, or an action has not been posted to his/her eOPF, he/she should immediately contact the [eOPF Helpdesk](#) or call (866) 275-8518.

70.2.5 Authorized Access.

Access to an employee’s eOPF is restricted to authorized personnel whose official duties require access. The BFS/ARC and Human Capital & Personnel Security staff that process personnel actions, payroll documents, and provide advisory services or benefits support are granted access to eOPFs for employees that they service. The eOPF employs role-based access controls, which categorize users as [Employee](#), [Supervisor](#), [Investigator](#), [HR Specialist](#), or agency administrator and permit access according to their role. Authorized personnel are issued non-transferrable access codes and passwords for access to employees’ eOPF. The eOPF system includes entry logs and an audit trail that records each time a document is accessed by any user.

70.2.5.1 Request from Agency Officials. Agency officials (managers, Office of Chief Counsel, and Special Agents) may submit a request to obtain a copy of a document(s) contained in an employee’s eOPF in the performance of their official duties. All eOPF requests must be submitted to the Director, Human Capital & Personnel Security detailing:

- Name of the employee whose eOPF is being requested;
- What information is being requested and the reason for requesting the document(s); and
- Name, address, and telephone number of the receiving official.

70.2.6 Security Measures for eOPF Information Obtained by Authorized Users.

Any authorized user of eOPF retains full responsibility for adhering to all Privacy Act provisions and full responsibility for the security of the information contained in an employee’s eOPF. When accessing eOPF, employees must comply with security

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responsibilities and the [Rules of Behavior](#). Access to an employee's eOPF will be limited to personnel with an official need to access the information.

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70 – Personnel

70.3 Employee Exit Clearance Procedures

70.3.1 Introduction.

This section establishes the procedures and responsibilities for processing the separation of Treasury Inspector General for Tax Administration (TIGTA), employees, contractors, and student volunteers, e.g., resignation, retirement, removal, death, or transfer.

70.3.2 Authorities.

Office of Management and Budget (OMB) Circular A-123, Management Responsibility for Internal Controls.

70.3.3 Employee Responsibilities.

Employees who are resigning, retiring, removal, or transferring to other Federal agencies will:

- Promptly notify manager upon making a decision to separate from TIGTA, preferably at least two (2) weeks in advance of the scheduled separation date.
- Initiate a separation Personnel Action Request (PAR) in HR Connect. Contact the Bureau of the Fiscal Service, Administrative Resource Center (BFS/ARC) Customer Support at (304) 480-8000, Option 4, if assistance is needed or refer to the [HR Connect User Guide](#).
- Satisfy all financial obligations. Any financial obligations that are not resolved may result in the separating employee's final pay and/or lump sum leave payment being delayed, or a bill generated to the employee for the amount owed. Financial obligations are all monies owed to TIGTA, including pay, advanced leave, outstanding travel advances, or debts resulting from unreturned property and equipment. See Chapter (700)-100.6 Collection Of Debts Owed the United States for additional information.
- Return all government property, equipment, documents and materials, and all computer-related media as directed by your manager. See Chapter (600)-100.6 Inventory Responsibilities and Processes and Chapter (600)-130.1.1 Board of Survey – Lost, Damaged or Stolen Personal Property for additional guidance on unreturned property or equipment.
- For retiring employees, contact a BFS/ARC Benefits Specialist at Benefits@fiscal.treasury.gov or call (304) 480-8275 to obtain all necessary

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retirement application forms. These forms are to be returned to the BFS/ARC representative as soon as possible.

- Contact a BFS/ARC representative to obtain information concerning other benefits including leave balances, health and life insurance, reemployment rights, *etc.*
- Cancel all subscriptions to news alerts, publications, *etc.* that are received using the TIGTA issued e-mail account.
- Complete all registered training and/or cancel all training scheduled for after separation date.
- Cancel Public Transportation Subsidy Program benefits through the [DOT TRAN Serve](#) web application before separation date.
- Review the statutes and regulations that govern certain post-employment restrictions regarding employment and representation, disclosure restrictions under Internal Revenue Code § 6103, as well as disclosure restrictions on any classified, confidential, or sensitive information gained during employment with TIGTA. See Chapter (700)-30.5 Post-Government Employment for additional guidance.
- If the employee holds a security clearance, the employee must schedule a Security Debriefing with the Personnel Security Officer before departure. After the debriefing, the Personnel Security Officer will obtain the separating employee's signature on Standard Form (SF) 312, Classified Information Nondisclosure Agreement. This form will be maintained by personnel security.

SES Employees:

- In addition to the bulleted items above, all SES employees are required to contact the Office of Chief Counsel at [*TIGTA Counsel Office](#) to receive post-employment restriction counseling before terminating from their position. SES employees must file a termination Office of Government Ethics (OGE) Form 278e in *Integrity*.
- The termination OGE Form 278e must be filed within 30 days of leaving a covered position (unless within 30 days, the individual assumes another position with an OGE Form 278e filing requirement or unless the employee serves no more than 60 days during the calendar year).
- The Exit Clearance Form may be completed only after the employee's manager verifies with the Office of Chief Counsel that the employee has received post-employment counseling and notification of their requirement to file a termination

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OGE Form 278e no later than 30 days after the employee leaves a covered position.

- SES employees are encouraged to complete the OPM survey at the following link, <https://feedback.opm.gov/Community/se.ashx?s=076F44105AC230DB>.

70.3.3.1 Departure of Employee Without Prior Notice. If an employee departs without prior notice, the manager must immediately complete the Employee Responsibilities listed above. The manager must also obtain certifications from Authorized Approving Officials to document completion of the process. Any actions the manager is unable to complete must be documented on the exit clearance with the reason. This may be necessary in the following situations:

- Death;
- Illness;
- Personal emergency;
- Termination; or
- Resignation with little or no notice.

70.3.4 Manager Responsibilities.

Upon notification of an employee's intended separation, managers will:

- Confirm that a Personnel Action Request (PAR) has been initiated in *HRConnect* for the separating employee.
- Submit a Service Desk ticket (Employee Departure) to the Office of Information Technology (OIT) stating the departing employee's name and their last day of employment, which will trigger the following actions:
 - A list of property assigned to the employee by the Property Office and OIT along with return instructions.
 - Verification of outstanding travel obligations.
 - Removal of employee from applicable systems.

Note: *It is critical that OIT receives the Service Desk ticket prior to the employee's separation date in order to secure the network from unauthorized users and to ensure sensitive systems and information are not accessed improperly once an employee has separated.*

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- Inform employee of their responsibility to resolve all outstanding financial obligations before separation. If outstanding obligations are not resolved, their final salary and/or lump sum leave payment may be delayed or reduced by the amount owed.
- Complete the Employee Exit Clearance Form. The Employee Exit Clearance Form is located in the Personnel section of the TIGTA intranet webpage.
- Secure and destroy the Small Purchase Card and all unused convenience checks issued to the separating employee, if applicable.
- Forward the Convenience Check Log to BFS/ARC Accounting Services Division at TGT@fiscal.treasury.gov. A hardcopy of the log may also be sent to the following address:

Bureau of the Fiscal Service
Accounting Services Branch – TGT
Avery Street A3-G
P.O. Box 1328
Parkersburg, WV 26106-1328

- Secure and destroy the Government Travel Card issued to the separating employee, if applicable.
- The TIGTA Travel Office will contact the manager ensuring there are no outstanding travel advances or travel-related obligations.
- E-mail omscallingcards@tigta.treas.gov to confirm if employee has a teleconference account.
- Notify timekeeper of employee's separation date and ensure that the webTA timesheet is coded as final.
- If the employee had access to the Internal Revenue Service's (IRS) Integrated Data Retrieval System (IDRS), contact the employee's Unit Security Representative (USR) to terminate the employee's access. A list of USR's can be found in the IRS System Access Guide (see TIGTA IDRS Groups and Unit Security Representatives).
- If the employee had access to any IRS systems, ensure that the necessary personnel action(s) are completed timely by TIGTA's servicing personnel office, (BFS/ARC). When completed, an electronic notification is sent to the IRS that causes any IRS system access to be terminated.

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- Discuss the employee's responsibility to repay any discontinued coverage of Professional Liability Insurance (PLI) reimbursements. See Chapter (600)-70.18 Reimbursement for Professional Liability Insurance.
- Discuss the employee's responsibility to repay any applicable professional credential fees reimbursements. See Chapter (600)-70.25 Reimbursement of Professional Credential Fees.
- Discuss the employee's responsibility to complete all registered training and/or cancel all training scheduled for after the employee's separation date.
- Ensure that employees who receive PTSP subsidies cancel their subsidy benefit through the [DOT TRAN Serve web application](#) before their separation date.
- Send a request to the OMS Personnel Security Office ([*TIGTA Personnel Security Office](#)) to determine if the separating employee holds a Confidential, Secret, or Top Secret National Security Clearance (interim or final), and ensure a debriefing is scheduled by the departing employee.
- Ensure that all official employee records, whether paper or electronic, are appropriately archived and/or disposed of and ensure completion of Exhibit (600)-70.3.1 *TD F 80-05.5, Department of the Treasury, Removal of Information*. This form must be submitted to [TIGTA Records Management](#) for signature by the TIGTA records officer. See Chapter (600)-110 Records Management for additional guidance.
- Complete and submit a BFS/ARC Access Form (Exhibit (600)-70.3.2) requesting the employee be deleted from all applicable BFS/ARC applications, (e.g., webTA, Travel Services applications, etc.). The BFS/ARC Access Form is located on the BFS/ARC website under the Application Launchpad section. The completed form must be forwarded to BFS/ARC as instructed on the form.

Returning Equipment

- As stated in [Section 70.3.4](#), the manager will submit a Service Desk ticket (Employee Departure) using TIGTA Service Manager Self Service system. Once the ticket is received, the manager will receive a list of property assigned to the employee and return instructions. Use this list, along with the Employee Exit Clearance Form to ensure all property and equipment assigned to the separating employee is returned before the employee's separation date. See Chapter (600)-100.6 Inventory Responsibilities and Processes for additional guidance. The TIGTA Property Office can also be contacted at [*TIGTA OMS PPM](#) for additional guidance.

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- Equipment and property should be returned to the appropriate inventory coordinators as outlined in the return instructions. Items that must be mailed to other TIGTA offices should be sent using at a minimum the 2-day delivery service, (e.g., United Parcel Service).
- As managers are not often co-located with their employees, it may not be necessary for them to physically retrieve the equipment then forward to the coordinators, but managers should ensure that the employee returns this equipment to the appropriate coordinators with a tracking number.
- Managers of GS-1811's and ES-1811's – Contact the Assistant Special Agent in Charge, Technical and Firearms Support Division – Investigative Support, to obtain a list of all investigative equipment assigned to departing GS-1811's and ES-1811's. All assigned investigative equipment must be returned before the employee's separation date. Refer to Chapter (400)-130.18.2 for additional information on the return of assigned handgun, body armor, and other officer safety equipment.
- Badges, Credentials, Passports, and Other Items are returned to:

TIGTA Facilities Management
901 D Street, SW
Suite 600
Washington, DC 20024

Examples:

- TIGTA and Other Government Photo ID Badges;
- TIGTA Auditor/Special Agent or Other Government Credentials;
- Special Agent shields (both Law Enforcement and RAID);
- TIGTA HQ Interior Perimeter Access Card;
- TIGTA HQ Exterior (Street-level) Access Card;
- Any Other Special Access Cards (Treasury, IRS, COOP, etc.);
- TIGTA HQ Office Door Key or special access keys;
- Official Government Passport; and
- Emergency Shelter in Place Kit with flashlight (if issued).

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Note: Refer to Chapter (500)-150.4 for additional information on badges and credentials. Local building passes should be returned to the appropriate issuing office. See Chapter (500)-150.3.2 for additional information on building passes.

70.3.5 Manager Retention of Equipment.

The manager will retain the following equipment for reassignment:

- Desk and office keys;
- Parking passes;
- TIGTA-purchased telework equipment (*e.g.*, filing cabinets, except teleworking routers and printers, which should be returned to the OIT Service Desk at the address stated above);
- Government fleet credit card (or should stay with the vehicle to which it is assigned, locked in glove compartment); and
- GPS navigation unit.

In addition to the above actions, the manager should:

- Notify the appropriate functional inventory coordinator that a cell phone or satellite phone has been secured from a separating employee; the functional coordinator may provide additional instructions for the manager to follow.
- Unused Public Transportation Subsidy Media should be returned as outlined in Chapter (600)-40.10.1.
- Encourage employees that are voluntarily leaving TIGTA to complete the Exhibit (600)-70.3.3 Exit Survey.
- Hold final performance appraisal discussion with employee and issue an interim rating.
- Maintain the departing employee's Employee Performance File and Drop File as described in (600)-70.21.6.

70.3.6 Personnel Specialist Responsibilities.

- Review all documents and requests submitted by managers for compliance and accuracy. Follow up with the manager, if necessary.

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- Process separation requests.
- Provide assistance and guidance to managers and employees in the completion of the separation process, if necessary.

70.3.7 Death of an Employee.

The Manager will notify BFS/ARC at [*TIGTA OMS Health and Wellness](#) and the Director Human Capital & Personnel Security (HC&PS) immediately upon learning of an employee's death. The BFS/ARC personnel specialist will work to properly close the employee's payroll account and the Assistant Director, HC will work with the manager to ensure internal systems and processing are completed. The Assistant Director, HC and the BFS/ARC specialist will advise manager on appropriate amount of time before approaching the employee's Emergency Contact listed in *HRConnect* to obtain any property and equipment assigned to the employee not located in the office. This contact generally does not occur until BFS/ARC verifies they have made contact with the employee's designated contact.

70.3.8 Retirements.

70.3.8.1 Employee Retirements. The retiring employee's manager will receive an e-mail from BFS/ARC providing the employee's retirement information (e.g., retirement date, total years of service, eligibility for a Gallatin Award, etc.) and a list of actions that must be taken to complete the employee's separation from TIGTA.

70.3.8.1.1 Special Agent (GS-1811) Employee Retirements. For retiring Special Agents, the e-mail from BFS/ARC will include a partially completed *TIGTA LEO Firearms Certification Form*. The *TIGTA LEO Firearms Certification Form* is used to document and certify the retiring agent's eligibility to obtain retired LEO credentials upon retirement. It is very important for the manager to review and sign this form and forward to [*TIGTALEORetirementEvaluation](#) as soon as possible.

70.3.8.1.2 Retirement Recognition. Several forms of memorabilia and recognition are available to retiring employees. Managers wishing to provide any of the following types of recognition must take the actions identified below.

70.3.8.2 Retirement Letters. Before a retirement letter to be signed by any official can be requested, the requesting manager/functional office must first determine if the employee is retiring in good standing. This determination will be accomplished by requesting retirement clearance from [*TIGTA LEO Retirement Evaluation](#).

70.3.8.2.1 Routing chain for retirement letters. Once retirement letters are routed through the proper functional routing chain within each office, the letters will be sent to the Senior Advisor to the Inspector General (or designated personnel), and finally to the Inspector General (IG).

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70.3.8.2.2 Retirement Letters Signed by the Inspector General. Once retirement clearance is obtained, the manager will prepare a retirement letter and send it through the functional routing chain for the IG's signature. Suggested items to include in the letter:

- Years of service;
- Any military service (if so, what branch, number of years, any special medals);
- Years with IRS Inspection/TIGTA (if significant);
- Career highlights (locations worked, positions held, any special accomplishment the employee is known for); and
- Any noteworthy accomplishment possibly recognized by the media, the IRS Commissioner, the Secretary of the Treasury, *etc.*

Exhibit (600)-70.3.4 contains an example of a retirement letter for the Inspector General's signature.

70.3.8.2.3 Retirement Letters Signed by the Secretary of the Treasury. Retirement letters are sent through the Office of the Executive Secretary for appropriate processing and delivery. There are three parts of a retirement letter package:

- *Action Memoranda*: The action memorandum to the Secretary should follow the guidelines provided in Exhibit (600)-70.3.5 and contain a brief narrative about the retiree, including the date of retirement, the year hired at Treasury and TIGTA, the number of years worked at Treasury, and a summary of major accomplishments or awards received.
- *Draft Letter*: The draft retirement letter should follow the preset language provided in Exhibit (600)-70.3.5. The letter should also incorporate information supplied in the action memo, including the retiree's full name, home address, and the number of years they worked at Treasury. The letter must be in Arial, 12 pt., and not contain the TIGTA letterhead; it must simply be the text to be contained in the letter.
- *Clearance Sheet*: The clearance sheet should include the name and phone number of the drafter, name of approving official and detailed delivery instructions for the letter. The clearance sheet should also include a deadline. An example is provided in Exhibit (600)-70.3.5.

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70.3.8.2.4 Transmittal to the Office of the Executive Secretary. Upon completion of the approval process within TIGTA, the package (including the action memorandum, draft letter, and clearance sheet) should be sent to the Office of the Executive Secretary electronically. The electronic copy should be sent via e-mail to ESCStaff@do.treas.gov with a carbon copy to the Deputy Inspector General for Mission Support. Only the electronic copy is required for processing.

Approval – Once both copies of the retirement letter package have been received, materials will be reviewed. If the package is incomplete, it will be disapproved and sent back to the original draft office for corrections. Other reasons for disapproval are:

- the action memo is pre-approved;
- a hardcopy and softcopy were not received;
- the number of years are incorrect;
- lack of deadline on the clearance sheet; and
- no delivery instructions provided.

When the package is approved, the final retirement letter will be forwarded for the Secretary's signature.

Delivery – The delivery of the final letter must be noted on the clearance sheet. The three options for delivery are:

- mailed to the drafting office;
- mailed directly to the retiree; or
- picked up from the ExecSecCorrespondenceUnit (MT-1010).

For mail delivery, the clearance sheet must include the exact name and address of the recipient. For pick-up from the ExecSecCorrespondenceUnit, the clearance sheet must include the name and phone number of the individual retrieving the letter. The individual will be notified when the final letter has been signed and to schedule a convenient pick up time.

70.3.8.2.5 Retirement Letters and Photos from the White House. Request for photos or letters signed by the President can be requested through the offices all [U.S. Representatives](#) and [Senators](#). For details, either contact their offices or refer to the "[Constituent Services](#)" section of their websites.

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- Requests may be submitted through the "Constituent Services" function of one of the [U.S. Senators](#) or [U.S. Representatives](#) from the recipient's State.
 - Requests can also be mailed, at least six weeks in advance of the event to: White House, 1600 Pennsylvania Avenue, Washington, D.C. 20500.
 - Request can also be submitted through [Contact the White House](#).

Required information: Please include the following in your request:

- Name and home address of honoree(s);
- Form of address (Mr., Ms., Mrs., Dr., Miss, *etc.*);
- Exact date of occasion (month, day, year);
- Your (the requestor's) name and daytime phone number; and
- Any specific mailing instructions if other than to honoree's address.

Typically, signed greeting cards should arrive within six weeks after being requested. [The White House \(Exhibit \(600\)-70.3.6\)](#) Office requires that requests be made at least six weeks before the date of the event to be commemorated. However, actual delivery times can vary greatly and requests should always be submitted as far in advance as possible.

70.3.8.2.6 Gallatin Awards. Retiring employees with 20 or more years of Treasury Department service are eligible for the Albert Gallatin Award. The BFS/ARC will automatically initiate the required records check and process this award for retiring employees. The formal Gallatin Awards are produced by the Departmental Offices.

If a mock Gallatin Award is desired to present to the employee before the employee's retirement, managers must notify the BFS/ARC retirement specialist of this desire as soon as the manager becomes aware of the employee's retirement date. This notification will allow BFS/ARC the opportunity to prepare a mock Gallatin Award to be presented to the employee.

70.3.8.2.7 Other Retirement Memorabilia. As part of a TIGTA employee incentive award program, TIGTA senior executives may approve the purchase of a shadow box, plaque, or Lucite badge for an employee upon retirement. Only one item may be purchased using appropriated funds. If you wish to present the retiree with more than one retirement memorabilia item, private contributions must be used to pay for the additional items. The Office of Mission Support (OMS) will fund and process all

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requests for shadow boxes, plaques, or Lucite badges. See Retirement Memorabilia Request Form in [Exhibit \(600\)-70.3.7](#).

See below for additional information on the types of memorabilia.

70.3.8.2.7.1 Shadow Boxes.

- Employees With TIGTA-Issued Credentials – TIGTA credentials will be disabled with the word “Retired” prior to being mounted in a shadow box along with the TIGTA seal. If credentials are used in the shadow box, the brass plate may have up to three lines of engraving.
- Shadow boxes for retiring/separating Special Agents may contain the agent’s assigned TIGTA enforcement/raid badges along with the agent’s assigned credentials.
- Employees Without Issued Credentials – All other retiring/separating employees may choose the TIGTA seal to be mounted in a shadow box with a brass plate that will hold up to six lines of engraving.

70.3.8.2.7.2 Plaques. An 8 by 10-inch marble plaque with an imbedded wreath is available for purchase for retiring employees. The wreath surrounds either a 2-inch TIGTA badge-shaped medal disk, which contains a blue and gold brass back plate (for Special Agents), or a round TIGTA seal which contains a black and gold brass back plate (for all other employees). The plaque may contain up to seven lines of engraving. The inscription for the brass plate should be submitted with the requesting memorandum and attached order form. If the memento is to be presented prior to

retirement or leaving the agency, the approved memorandum must be submitted no later than one month prior to the date needed.

70.3.8.2.7.3 Retirement Badge – Special Agents Only. Upon retirement, Special Agents also have the option to request a TIGTA “retirement” badge using private funds only. The badge is a replica of the enforcement badge except the title “Retired” appears in the space normally occupied by the serial number.

If the request is approved, complete the Order Form in [Exhibit \(600\)-70.3.7](#) and forward it to [Human Capital & Personnel Security](#) for processing to order the items above.

- Offices may use up to \$50 of appropriated funds per retiree to pay for invitations/postage as it relates to the retirement award ceremony. These expenses should be charged to the appropriate office’s budget and budget object class code.

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- Generally, when an employee departs TIGTA in a capacity other than retirement, a shadow box can be obtained with private funds. These requests must be approved by a TIGTA senior executive. Employees separating as a result of, or in connection with, disciplinary action (including voluntary separation in lieu of proposed action) are not entitled to receive badges or credentials. An exception to this policy may be made for employees who separate, or are removed, as a result of an on-the-job injury.

Refer to Exhibits (600)-40.8.2 through 8.5 for authorization to issue TIGTA badges and credentials upon retirement or separation from TIGTA.

70.3.9 Separation of Contractors and/or Student Volunteers.

The TIGTA manager who worked with either the contractor or the student volunteer is responsible for the following actions:

- Contact the [Personal Property Program Management \(PPPM\)](#) mailbox to obtain a list of property and equipment assigned to the separating contractor/volunteer. Use this list, along with the Employee Exit Clearance Form to secure all property and equipment assigned to the separating employee. All property and equipment must be returned before the employee's separation date.
- Contact the appropriate functional inventory coordinator to obtain a list of property and equipment (including OIT equipment) assigned to the separating contractor/volunteer.
 - [TIGTA OMS Facilities](#)
 - [TIGTA IT Customer Support](#)
 - [TIGTA Personnel Security Office](#)
- Encourage the contractor/volunteer to cancel all electronic subscriptions for which they have subscribed (e.g., news alerts, publications, etc.).
- Submit a Service Desk ticket to the OIT staff stating the departing contractor/volunteer's name and their last day of employment.

It is critical that OIT receives the Service Desk ticket prior to the contractor/volunteer's departure in order to secure the network from unauthorized users and to ensure sensitive systems and information are not accessed improperly once a contractor/volunteer has departed.

- If the contractor/volunteer had access to the Internal Revenue Service's (IRS) IDRS, contact the employee's Unit Security Representative (USR) to terminate

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the employee's access. A list of USR's can be found in the IRS System Access Guide (see TIGTA IDRS Groups and Unit Security Representatives).

- If the contractor/volunteer had access to any IRS systems, ensure that the necessary personnel action(s) are completed timely by, the servicing personnel office (BFS/ARC). When completed, *HRConnect* will send an electronic notification to the IRS that causes any IRS system access to be terminated.
- Contact the TIGTA Personnel Security Office ([*TIGTA Personnel Security Office](#)) to determine if the contractor/volunteer holds a security clearance issued by TIGTA. If so, the contractor/volunteer must schedule a Security Debriefing with the Personnel Security Officer before they depart. After the debriefing, the Personnel Security Officer will obtain the separating contractor's/volunteer's signature on SF-312, Classified Information Nondisclosure Agreement. This form will be maintained in the separating contractor's/volunteer's Personnel Security Folder.
- Ensure that all official employee records, whether paper or electronic, are appropriately archived and/or disposed of and ensure completion of **Exhibit (600)-70.3.1** *TD F 80-05.5, Department of the Treasury, Removal of Information*. The manager must submit this form to TIGTARecordsManagement@tigta.treas.gov for signature by the TIGTA records officer. See Chapter (600)-110 Records Management for additional guidance.

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CHAPTER 600 – MISSION SUPPORT

70 – Personnel

70.4 Time & Leave

70.4.1 Abbreviations and Acronyms.

AUO – Administratively Uncontrollable Overtime

AWS – Alternate Work Schedule

BFS/ARC – Bureau of the Fiscal Service/Administrative Resource Center

C.F.R. – Code of Federal Regulations

CO – Certifying Official

CWS – Compressed Work Schedule

EAP – Employee Assistance Program

EEO – Equal Employment Opportunity

FLSA – Fair Labor Standards Act

FMLA – Family and Medical Leave Act

FFSL – Family-Friendly Sick Leave

FWS – Flexible Work Schedule

HC&PS – Human Capital and Personnel Security

LEAP – Law Enforcement Availability Pay

LES – Leave and Earnings Statement

NFC – National Finance Center

ODS – Official Duty Station

OPM – Office of Personnel Management

OPF – Official Personnel Folder

RDO – Regular Day Off

T/A – Time and Attendance

TOD – Tour of Duty

U.S.C. – United States Code

70.4.2 Introduction.

This section outlines policies, procedures, and responsibilities regarding time and leave for TIGTA employees.

70.4.3 Authorities.

[5 United States Code \(U.S.C.\) §§ 6121-6128 Flexible Work Schedules](#)

[5 Code of Federal Regulations \(C.F.R.\) Part 610 – Hours of Duty](#)

[5 C.F.R. Part 630 – Absence and Leave](#)

[5 U.S.C. Chapter 55 – Pay Administration](#)

[5 C.F.R. Part 550, Subpart J – Adjustment of Work Schedule for Religious Observances](#)

[5 CFR – Part 550 - Subpart N – Compensatory Time Off for Travel](#)

[5 C.F.R. § 610.122 - Variations in Work Schedules for Educational Purposes](#)

[5 U.S.C. §§ 6301-6312 Annual and Sick Leave](#)

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Office of Personnel Management, [Handbook on Alternative Work Schedules](#)
(December, 1996)

[TIGTA Delegation Order No. 6, Tours of Duty, Overtime, and Law Enforcement](#)
[Availability Pay](#)

[TIGTA Delegation Order No. 13, Absence, Leave, and Restoration of Annual Leave](#)

70.4.4 Timekeeping System.

TIGTA timekeepers will use WebTA provided by the Bureau of the Fiscal Service/Administrative Resource Center (BFS/ARC) to process time and attendance information. This system also allows employees to enter their own time and attendance information in WebTA.

70.4.4.1 Responsibilities. Employees, managers, and timekeepers are all responsible for ensuring accurate and timely submission of WebTA data. These responsibilities are in place to avoid processing errors, leave, or pay discrepancies, and the need for WebTA amendments.

Employee Responsibilities:

Employees are required to:

- Enter accurate time and leave and validate time and leave by 12:00 p.m. Eastern time on the second Friday of the pay period or earlier as mandated by functional guidelines (e.g., Office of Information Technology employees must submit their timesheets by 10 a.m. of the second Thursday of the pay period). If an employee will be absent they must validate their time and leave in WebTA by the last day in the office;
- Request leave in advance and notify supervisor of leave plans as soon as possible;
- Review Leave and Earnings Statements (LES) and notify timekeeper of any discrepancies;
- Work with their timekeeper to resolve WebTA discrepancies;
- Seek assistance from their timekeeper in entering time and leave as well as with time and leave questions;
- Verify that their leave is approved before using it;
- Submit supporting leave and time-keeping documentation as requested by their manager;
- Enter leave donation requests into WebTA;
- Notify their timekeeper of any changes needed to their WebTA profiles or leave balances; and
- Utilize WebTA to maintain information related to their time and attendance

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Timekeeper Responsibilities:

Note: Timekeepers may not serve as their own timekeeper.

Timekeepers who are responsible for managing WebTA entries must:

- Ensure all time sheets are certified by 12:00 p.m. Eastern time on the second Friday of the pay period;
- Validate all employees' WebTA by opening of business on Monday following the end of the pay period;
- Enter all adverse time for employees, e.g., suspensions, Absent Without Leave (AWOL), at the direction of the certifier;
- Notify manager that WebTA is validated for all employees;
- Designate at least two timekeepers to serve as backups in their absence;
- Prior to a known absence, arrange for and notify the alternate timekeeper.
- Communicate their dates of absence and the alternate timekeeper information to all assigned employees and the alternate timekeeper;
- Communicate alternate timekeeper's name to manager/certifier and BFS/ARC;
- Notify managers when their employees' compensatory time will be forfeited or will expire;
- Ensure all supporting documentation is maintained and notify manager of any missing documentation;
- Review leave error reports and resolve discrepancies immediately with the employee and manager's assistance;
- Enter accurate accounting data for all new employees;
- Delete departing employee profiles in WebTA;
- Maintain accurate WebTA records in accordance with the general record schedule, including travel compensatory time calculation and approval forms signed by both the employee and the manager for six years and three months; and
- Prepare split WebTA reports upon notification by the BFS Pay and Leave staff when one of the following is effective on any day other than the beginning or ending of the pay period: change in fiscal year; change in the employee's rate of pay; change in the employee's organizational location; change in retirement coverage; change in type of employment, (e.g., full-time to part-time); and change in the calendar year when Leave Without Pay (LWOP) or emergency military leave is used in the pay period in which the calendar year changes.

Manager Responsibilities:

Note: The Certifying Official (CO), typically the employee's immediate manager, is ultimately responsible for the accuracy of time and attendance reports. The CO has the responsibility of reviewing and approving the time and attendance information submitted by employees under their supervision.

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Note: Managers cannot certify their own time.

Managers are required to:

- Assist their timekeeper in resolving WebTA discrepancies;
- Ensure the office has a primary and two back-up timekeepers;
- Ensure their timekeeper has adequate time to accurately input WebTA data;
- Keep the timekeeper informed of any changes in employees' leave usage;
- Ensure that WebTA is prepared and submitted each pay period for each subordinate employee.
- Certify employees' time in a timely manner: 12:00 p.m. Eastern time the Friday of the pay period.
- Designate at least two alternate certifiers to certify WebTA in the absence of the manager and inform the timekeeper of the alternate certifiers;
- Discuss suspected leave abuse with employees;
- Ensure that annual leave is scheduled in order to prevent any forfeiture at the end of the leave year and ensure that the restoration of any forfeited leave is requested, when appropriate;
- Consider all requests for leave in a fair and equitable manner and give employees preferred periods of annual leave when possible;
- Ensure that overtime work is properly ordered, approved, controlled and certified; and
- Ensure all supporting documentation is securely maintained and accessible.

BFS/ARC Responsibilities:

BFS/ARC personnel are required to:

- Ensure complete transmission of time and attendance data to the National Finance Center (NFC);
- Provide any follow-up/reminder phone calls or e-mails to manager for certification;
- Resolve any problems/errors in submission;
- Alert the TIGTA Director, Human Capital & Personnel Security (HC&PS) of issues, problems, or concerns;
- Provide guidance to all timekeepers of any procedural changes;
- Assist managers, timekeepers and employees when needed to research in-depth pay or leave problems that cannot be resolved by the timekeeper through the amendment process;
- Notify the timekeeper and/or pay and leave coordinator of any incomplete WebTA data files received;
- Notify timekeeper and/or pay and leave coordinator of any TIGTA employees appearing on the "unpaid listing;"

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- Transmit all corrected WebTA data files for TIGTA to the NFC;
- Communicate receipt and status of transmitted corrections and all requests to timekeepers;
- Provide overall guidance and procedures for the correct processing of unique WebTA corrections;
- Conduct time and leave audits of selected timekeepers and inform the TIGTA Director HC&PS, the timekeeper, and the timekeeper's manager of the results; and
- Maintain original time and attendance records for the previous six calendar years plus the current year.

70.4.4.2 Documentation and Records Retention. The CO and/or timekeeper will be responsible for maintaining any leave or work schedule documents in accordance with TIGTA and National Archives and Records Administration records retention schedules.

70.4.5 Work Schedules and Tour of Duty.

70.4.5.1 Definitions.

Administrative Leave (Excused Absence) – An authorized absence from duty without loss of or reduction in pay or charge to leave. “Administrative leave” is used to document excused absence in WebTA for the purpose of time and attendance (T&A) reporting.

Administrative Workweek – An administrative workweek is a period of seven consecutive 24-hour periods, designated within TIGTA as beginning at 12:01 a.m. Sunday and ending at 11:59 pm Saturday.

Alternative Work Schedules (AWS) – AWS consist of both Flexible Work Schedules (FWS) and Compressed Work Schedules (CWS).

Basic Workweek – The basic workweek means the days and hours within an administrative workweek that employees are regularly scheduled to work.

Basic Work Requirement – The number of hours, excluding overtime hours, an employee is required to work or to account for by charging leave, credit hours, excused absence, and holiday hours, compensatory time off, or time off as an award.

Compressed Work Schedules (CWS) – Fixed work schedule where, for full-time employees, the basic 80-hour biweekly work requirement is completed in fewer than 10 workdays, e.g., 5/4-9 and 4/10. In the case of part-time employees, the biweekly basic work requirement is completed in fewer than 10 workdays and requires employees to work more than 8 hours on at least one day.

Core Hours – The time period during the workday, workweek, or pay period during which an employee covered by a FWS is required by the agency to be present for work

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or to account for by charging leave, credit hours, earned compensatory time off, time off award hours, *etc.* For employees on a Flexitour or Gliding work schedule, the core hours are from 9:00 a.m. to 2:30 p.m. Core hours for a Maxiflex schedule will be established by each function.

Credit Hours – Any hours, if approved in advance by a supervisor that the employee elects to work within an FWS that are in excess of an employee's basic work requirement.

Day Shift – A shift with start and stop times between 6:00 a.m. and 6:00 p.m.

Flexible Hours (Also Referred to as Flexible Time Bands) – The times during the workday, workweek, or pay period within the tour of duty during which an employee covered by a FWS may choose to vary their times of arrival to and departure from the work site consistent with the duties and requirements of the position. For employees on a Flexitour, Gliding, and MaxiFlex work schedule, the flexible hours are from 6:00 a.m. to 6:30 p.m.

Flexible Work Schedules (FWS) – Work schedules that allow employees to determine a schedule within established limits set by TIGTA. Types of FWS include Flexitour, Gliding, and Maxiflex; however, each TIGTA function has the authority to decide which FWS's are available to their employees. Gliding and Flexitour allow employees to select start and stop times within designated flexible time bands. Once selected, the hours are fixed until a request for a different FWS and/or change in start and stop times is submitted by the employee. Employees on FWS are eligible to earn credit hours.

Full-Time Employees – Employees who are regularly scheduled to work 40 hours in a week on the days specified in the basic workweek, or for employees on Maxiflex and CWS, 80 hours on the days specified within the pay period.

Irregular or Occasional Overtime Work – Overtime work that cannot be approved in advance of the employee's regularly scheduled administrative workweek.

MaxiFlex Hours – The times during the workday, workweek, or pay period within the tour of duty which an employee may choose to vary the starting and ending times of his/her work schedule. During core days, the flexible hours are considered those hours before and after the designated core hours. During non-core days, the flexible hours are determined between the employee and manager.

MaxiFlex Schedule – The type of flexible work schedule that contains core hours on fewer than ten (10) workdays in the biweekly pay period, and in which a full time employee has a basic work requirement of eighty-(80) hours for the biweekly pay period. An employee under this schedule chooses his/her time of arrival and departure

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each day, the days of the pay period he/she will work, or both. An employee may vary the number of hours per day and the number of days per week within the limits set by TIGTA.

Part-Time Employees – Employees who are regularly scheduled to work from 16 to 32 hours a week (or from 32 to 64 hours per pay period for employees on AWS) in accordance with the Federal Part-time Career Employment Act (PTCA). Note: There are limited exceptions to the general definition of part-time employment in 5 C.F.R. § 340.202 and 5 U.S.C. § 3402(a) (3).

Regular Overtime Work – Overtime work that is officially ordered or approved in writing in advance, which constitutes an excess of 8 hours in a day or 40 hours in an administrative workweek.

Regular Work Schedules – Sometimes referred to as a straight-eight work schedule, this traditional, non-AWS requires full-time employees to work eight hours per day over five workdays, and 40 hours per week, and with two consecutive non-workdays.

Staggered Work Schedules – Regular work schedules (non-AWS) that allow full-time employees assigned to a straight-eight work schedule, with a basic work requirement of eight hours a day, five days a week, and 80 hours a pay period, to have different preset start times each day.

Tour of Duty (TOD) – Under a flexible schedule, TOD means the limits set by TIGTA within which an employee must complete their basic work requirement. Under a CWS or other fixed schedule, tour of duty is synonymous with basic work requirement.

Workday – The period between the start of the principal activities that an employee is engaged to perform on a given day, and the ending of the principal activities for that day. All time spent by an employee in the performance of such activities is hours of work.

70.4.5.2 Alternative Work Schedules (AWS). Within limits, FWS and CWS, jointly referred to as alternative work schedules or AWS, allow employees to deviate from the traditional, fixed schedule of an eight-hour day. An AWS includes designated core hours and days when an employee must be present for work as identified by TIGTA. An AWS also includes designated hours during which an employee may elect to work in order to complete the employee's basic (non-overtime) work requirement.

Note: Employees selected for work assignments (to include training, details, temporary promotions) may be required to discontinue their approved AWS (either temporarily or permanently, as appropriate) in order to comply with established work schedules of the assignment or work group.

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Example: An employee on a 4/10 CWS is assigned to a five-day training class with an 8:00 a.m. to 4:30 p.m. schedule, the employee must, prior to the beginning of the pay period, convert to another work schedule for the entire pay period that accommodates the hours of the training class (e.g., Regular, Flexitour). All changes to work schedules and TODs must be documented in the employee's Drop File.

70.4.5.2.1 Application for AWS. Participation in an AWS is voluntary. Employees must possess and maintain performance at least at the Successful level in order to be on an AWS. Employees who wish to participate should submit a completed AWS request form using the template located in the "Mission Support Forms" directory accessed through Microsoft Word's File>>New>> Personal>> Mission Support Forms. Once the AWS request form is completed, the employee must submit the request to their immediate manager/supervisor at least two pay periods in advance of when they desires to start the AWS. Employees electing the 5/4-9 or 4/10 CWS schedule must designate the non-workday on the written application. Upon approval by the immediate manager, the employee will begin to work the AWS at the beginning of the next pay period. Managers must notify the employee's timekeeper via e-mail of the approved schedule change and maintain a copy of the e-mail and approved AWS Request Form and Maxiflex Application and Agreement Form in the employee's Drop File. The employee will remain on the selected AWS until management notifies the employee in writing that they may no longer work on that tour or until the employee voluntarily changes their schedule.

The decision to approve an employee's request to have an AWS is within the discretion of the employee's immediate manager. Managers shall base the decision on the operational needs of the organization and the employee's most recent performance rating (*i.e.*, an employee must have at least a Successful level rating in order to be approved for an AWS). Additionally, managers may, at their discretion, alter, suspend, or terminate an employee's approved request for an AWS.

70.4.5.2.2 Flexible Work Schedules (FWS). An FWS includes designated core hours and days, as determined by the function, when an employee must be present for work. Core hours are the hours within a TOD that employees are required to work or account for by the charging of leave, previously earned credit hours, previously earned compensatory time off, *etc.*

TIGTA has designated the core hours for a full-time employee to be 9:00 a.m. to 2:30 p.m. Part-time employees are not required to work core hours. Designated hours (flexible hours/bands) during which employees may choose to work in order to complete the employee's basic (non-overtime) work requirement. For purposes of Flexitour and Gliding work schedules, TIGTA has designated the flexible hours/band for a day shift employee to be between 6:00 a.m. and 6:30 p.m., with designated core hours.

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Types of FWS:

- Flexitour
- Gliding
- Maxiflex

Subject to management approval, FWS are available to full-time (80 hours per pay period) and part-time (32-64 hours per pay period) employees. The actual hours and days of the week an employee may work will be determined on a case-by-case basis as requested by the employee and approved by the immediate supervisor based on the balanced needs of both the employee and the organization.

All FWS allow employees to determine a schedule within established limits. Employees may select start and stop times every 15 minutes, on the hour, quarter hour, half hour, or three-quarter hour (e.g., 7:00 a.m., 7:15 a.m., 7:30 a.m., 7:45 a.m.), within their designated flexible time band.

Example: An employee could request a start time as early as 6:00 a.m. (the beginning of the day-shift flexible time band) or as late as 9:00 a.m. (the beginning of the mandatory core hours), subject to managerial approval. Once approved, FWS hours are fixed until the employee requests a different AWS and/or a change in start and stop times.

Flexitour

A type of FWS in which an employee selects starting and stopping times within the flexible hours. Once selected, the hours are fixed until the manager provides an opportunity to select different starting and stopping times. Flexitour includes a basic work requirement of eight hours each day, 40 hours each week, and 80 hours in a biweekly pay period. Employees on a Flexitour schedule have the ability to earn and use credit hours (unlike employees on a Regular work schedule). Start and stop times are scheduled in advance, and once the schedule is approved, the hours are fixed. Employees working Flexitour have the same start and stop times for all 10 workdays in a biweekly pay period.

Example: A full-time employee starts between 6:00 a.m. and 9:00 a.m., works the mandatory core hours of 9:00 a.m. to 2:30 p.m.

Gliding Schedule

A type of FWS in which a full-time employee has a basic work requirement of eight hours in each day and 40 hours in each week, may select a starting and stopping time each day, and may change starting and stopping times daily within the established flexible hours. With managerial approval, employees may change their start times each

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day within the designated flexible time bands. Gliding employees must work the mandatory core hours. Gliding Schedule employees may earn and use credit hours.

Example: A full-time day-shift employee starts between 6:00 a.m. and 9:00 a.m., works the mandatory core hours of 9:00 a.m. to 2:30 p.m., and then works the remaining hours in the TOD.

Maxiflex

A type of FWS that, for full-time employees, has a basic work requirement of eighty hours for the biweekly pay period. As approved in advance of the pay period by their manager, an employee under this schedule chooses their time of arrival and departure each day, the days of the pay period they will work, or both. An employee may vary the number of hours per day and the number of days per week within the limits set by TIGTA. An employee on a Maxiflex schedule may earn and use credit hours, but are eligible to earn credit hours only after completing the basic 80-hour work requirement.

Maxiflex schedules are limited to a maximum of 12 hours per day toward meeting the basic work requirement.

Employees working Maxiflex are not required to have the same start and stop times on all workdays in a biweekly pay period. However, start and stop times are scheduled in advance and, once the Maxiflex schedule is approved, employees are expected to work the hours reflected on their bi-weekly Maxiflex schedule unless the employee's manager approves a change.

70.4.5.2.3 Compressed Work Schedules (CWS). All CWS are fixed work schedules in which employees complete their basic biweekly work requirement in fewer than 10 workdays, thereby allowing for at least one regular day off (RDO) each pay period.

Types of CWS:

- 5/4-9
- 4/10

Subject to managerial approval, CWS are available to full-time (80 hours per pay period) and part-time (32-64 hours per pay period) employees, with start times for employees between 6:00 a.m. and 9:00 a.m. The actual hours and days of the week an employee may work will be determined on a case-by-case basis as requested by the employee and approved by the immediate supervisor based on the balanced needs of both the employee and the TIGTA.

The CWS is a fixed work schedule, which means that once established, the arrival and departure times, as well as the RDO, may not vary. However, under limited

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circumstances, employees may request and be approved to change their RDO if both the following conditions are met:

- The request to change the RDO is made in accordance with established business unit procedures and in advance of the upcoming pay period. Only one such request may be approved every other pay period.
- Requests are not made so frequently as to substantially change the regularly scheduled TOD.

Employees on CWS do not earn or use credit hours. Full-time employees who convert from FWS (*i.e.*, Flexitour, Gliding, or Maxiflex) to CWS are paid for their outstanding credit hour balances, not to exceed 24 hours, at the time of conversion. Part-time employees who convert from a FWS to a CWS are paid for their outstanding credit hour balances, not to exceed 25 percent of their biweekly basic work requirements, at the time of conversion. Payment will be at the employee's current rate of pay.

5/4-9.

The 5/4-9 CWS allows a full-time employee to work eight workdays of nine hours each and one workday of eight hours, with one non-workday (RDO) the same day of each pay period, to complete the basic work requirement of 80 hours per biweekly pay period. For part-time employees, the 5/4-9 is a schedule allows part-time employee to work fewer than 10 days during the pay period and work nine hours on at least one workday for a total of 32 to 64 hours per pay period.

4/10.

The 4/10 CWS allows a full-time employee to work four workdays of 10 hours each day in both workweeks of the biweekly pay period, with one non-workday (RDO) each workweek, to complete the basic work requirement of 80 hours per biweekly pay period. An employee may request a different RDO in each administrative workweek of a biweekly pay period (*e.g.*, an employee's RDO may be Tuesday of the first week and Thursday of the second week), but once selected, they are fixed. For part-time employees, the 4/10 CWS allows a part-time employee to work 10-hour workdays for a total of 40-60 hours per pay period.

70.4.5.2.4 Credit Hours. Credit hours are hours that are voluntarily worked (with prior managerial approval) in excess of an employee's basic work requirement. Once earned, credit hours may be used (with managerial approval) to vary the length of the workweek or another workday.

Only employees on FWS may earn credit hours as follows:

Flexitour and Gliding work schedules:

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- May earn up to 2 credit hours on each regularly scheduled workday; and
- May earn up to 10 credit hours on a non-workday

Maxiflex work schedule:

- An employee may earn credit hours only after completing the basic 80-hour work requirement. The employee may earn up to two credit hours on a weekday and may earn up to 10 credit hours on a weekend.

The following employees are not eligible to earn or use credit hours:

- Employees on Regular work schedules
- Employees on Staggered work schedules
- Employees on CWS
- Members of the Senior Executive Service (SES)

An employee must elect to work credit hours voluntarily. Credit hours are not interchangeable with overtime or compensatory time, which are hours worked in excess of an employee's basic work requirement that is required by management. Employees must request, in advance, and receive approval from their manager prior to working or using credit hours. An employee's request will be approved if management determines that appropriate work is assigned, necessary, and available; that the performance of such work during hours outside of the employees approved schedule is necessary to meet TIGTA's needs at the time requested and that the credit hours are not rendered inappropriate based on logistical, safety and/or other factors such as security, utilities, or supervision.

Credit hours may only be worked within an employee's non-overtime tour of duty, which comprises all hours and days for which flexible and core hours have been designated, including those days within a Maxiflex schedule, which only flexible hours are scheduled. However, when necessary and approved by management, the flexible time band may be temporarily extended to permit the earning of credit hours.

Time off may not be charged against credit hours until credit hours have been earned. There is no authority in law or regulation to advance credit hours. Credit hours cannot be used the same day they are earned, as credit hours are hours worked in excess of the basic work requirement.

Example: An employee with a TOD of 8:00 a.m. – 4:30 p.m. requests and is approved to work two credit hours from 6:00 a.m. to 8:00 a.m. on Tuesday. The employee may not use those two credit hours to depart work at 2:30 p.m. on Tuesday, as the basic eight-hour work requirement would not be fulfilled. The employee may request to use the two credit hours earned on another workday (as soon as the next workday).

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Credit hours may be earned and used in one-hour increments. The earning and using of credit hours may not be manipulated to constructively alter or change an employee's TOD or type of work schedule. Credit hours are not intended to be a regularly scheduled part of an employee's basic work requirement and, therefore, should not affect an employee's established TOD.

TIGTA may not establish hybrid work schedules that borrow selectively from the authority for FWS or CWS in an effort to create a hybrid work schedule providing unauthorized benefits for employees or agencies.

Full-time employees may carry forward a maximum of 24 credit hours from one pay period to the next. Part-time employees may carry forward a maximum number of credit hours equal to 25 percent of the hours in their biweekly basic work requirement.

Example: A part-time employee whose regular schedule is 40 hours per biweekly pay period, may carry forward a maximum of 10 credit hours from pay period to pay period.

An employee may not earn credit hours during the hours of their regularly scheduled duty hours while on excused absence (such as when an employees' official duty station is closed due to severe weather or other emergency).

An employee may be required to travel during regularly scheduled duty hours. When so required, the employee will receive no additional compensation and is not eligible to earn credit hours as such hours are considered regular work hours. However, employees, who are approved to and are, actually performing work outside of the approved TOD while in travel status, may earn credit hours with prior managerial approval. Employees who are travelling outside of their approved TOD may receive travel compensatory time for time in travel status (*i.e.*, hours the employee is not performing actual work).

If a full-time employee is no longer approved for a FWS (*e.g.*, Federal employment ends, transfers to another agency, converts to a CWS), the full-time employee is entitled to payment for up to a maximum of 24 unused earned credit hours. A part-time employee is entitled to payment for up to a maximum of 25 percent of their biweekly basic work requirement of unused earned credit hours.

Example: If a part-time employee works 40 hours in a biweekly pay period, this employee would be entitled to payment for up to a maximum of 10 unused earned credit hours if he or she is no longer subject to an FWS.

70.4.5.2.5 Night Pay Differential under AWS.

Night pay differential under FWS:

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- Employees whose TODs include eight or more hours available for work during daytime hours (*i.e.*, between 6:00 a.m. and 6:00 p.m.), are not entitled to night pay differential when they voluntarily elect to work during hours for which night pay differential is normally required (between 6:00 p.m. and 6:00 a.m.).
- Employees must be paid night pay differential for hours that must be worked (*i.e.*, are required by management) between 6:00 p.m. and 6:00 a.m. to complete an eight-hour daily TOD.
- Employees are entitled to night pay differential for any non-overtime (regular) work performed between 6:00 p.m. and 6:00 a.m. during designated core hours.
- Night differential is authorized for work performed at night during an employee's regularly scheduled TOD. Night differential may not be paid when credit hours are earned or used at night. When employees earn or use credit hours, they are not performing regularly scheduled work.

Night pay differential under CWS:

- Employees are entitled to night pay differential for regularly scheduled work performed during night hours (6:00 p.m. to 6:00 a.m.).

70.4.5.3 Changes in Work Schedules and Tours of Duty. An employee's TOD documentation, identifying the days of the week and hours of the day to be worked by the employee, are required to be maintained in the employee's Drop File. Variations to an employee's work schedule may be required or permitted due to operating conditions, religious observance, or for educational purposes, *etc.*, as described below. Changes to tours of duty must be scheduled in advance of the administrative workweek over periods of not less than one week. A regularly scheduled administrative workweek must be rescheduled whenever it is known in advance that based on work requirements the specific days and hours of a day actually required of an employee will differ from those required in the current administrative week.

Tours of duty will not be adjusted solely for the personal convenience of individual employees. However, if it is possible to make such adjustments without interference with the accomplishment of assigned duties or disrupting the work of others, limited adjustment may be made to accommodate bus or car pool schedules or family needs, such as child-care arrangements, as approved by the immediate manager.

Employees wishing to deviate from the core hour requirement should submit a written request to their immediate manager. Immediate managers are responsible for reviewing and approving or denying these requests based on the needs of the office. Approved requests until changed should be kept on file by the manager.

70.4.5.3.1 Operating Conditions. TODs may vary to include Saturday and Sunday or other changes to the standard workweek to fulfill TIGTA's mission or increase cost efficiency. If feasible, such TODs should provide for the same hours of work for each day, and for two consecutive days off in each administrative workweek.

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70.4.5.3.2 Religious Observance.

Definitions:

Overtime work: Work performed by an employee outside his or her scheduled tour of duty for the purpose of making up time lost for meeting personal religious requirements. It is also deemed to include work performed by a part-time employee outside of his or her scheduled tour of duty, even if that work is below applicable overtime thresholds (e.g., below 40 hours in a week). Also included is work an employee performs during holiday hours (within the employee's scheduled tour of duty) during which the employee would otherwise be excused from duty.

Rate of basic pay: The rate of pay fixed by law or administrative action for the position held by an employee, including any special rate under 5 CFR part 530, subpart C; locality rate under 5 CFR part 531, subpart F; retained rate under 5 CFR part 536; or similar rate under other legal authority, before any deductions and excluding additional pay of any other kind. For example, a rate of basic pay does not include additional pay such as night shift differentials under 5 U.S.C. 5343(f) or environmental differentials under 5 U.S.C. 5343(c) (4).

Scheduled tour of duty: The regular work hours in an established full-time or part-time work schedule during which the employee is charged leave or time off when absent.

70.4.5.3.2.1 Religious Compensatory Time (RCT). Religious compensatory time is compensatory time off, as authorized by 5 U.S.C. 5550a, under which an employee whose personal religious beliefs require the abstention from work during certain periods of time. The employee may elect to perform overtime work in order to make up for time the employee takes off to meet aforementioned personal religious requirements. It is not necessary that the religious requirements be officially mandated by a religious organization to which the employee belongs. It is sufficient that the employee's personal religious beliefs cause the employee to feel an obligation that he or she should be absent from work for a religious purpose. An employee approved to perform overtime work under this subpart will be granted an equal amount of compensatory time off from his or her scheduled tour of duty (in lieu of overtime pay or other pay otherwise payable) to meet his or her personal religious obligations.

70.4.5.3.2.2 Religious Compensatory Time Requests. All request for compensatory time off for religious purposes should be submitted at least 6 months prior to the requested date to permit scheduling of overtime hours for religious compensatory time prior to use. All request for religious compensatory time must be submitted and tracked in WebTA, and include the information required under Employee responsibilities. Subject to manager approval, employees are permitted to earn comp time for religious purposes up to 13 pay periods prior to the religious event and must be connected to specific dates and times for future use.

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If the employee did not earn RCT prior to their approved event, they are permitted to repay time used for religious purposes up to 13 pay periods following the event. In the event an employee has not earned enough hours for religious comp time prior to the event, they may be permitted to continue the repayment after the event subject to the 13 pay periods restriction. Hours earned by employees for religious purposes are credited on an hour for hour basis.

70.4.5.3.2.3 Earning Compensatory Time for Religious Purposes. Employees are only permitted to accumulate enough religious compensatory time hours to satisfy the request previously approved or to repay the hours advanced. Religious compensatory time may not be advanced for more than 80 hours. In the event an employee has accumulated religious compensatory time hours in advance and was not able to utilize all the hours requested, any unused time may be held for future application to another approved religious event, even if the event is more than 13 pay periods after the compensatory time was originally earned.

An employee may not earn additional religious compensatory time unless previously unused time is exhausted or a new request is submitted and approved for additional hours as related to a new event. An employee under this provision is still not permitted to earn more RCT than is necessary to satisfy the new event. Earned RCT that is not used as planned is not subject to time limits for use. Any unused religious compensatory time will remain to the employee's credit until either used or the employee separates or transfers. Employees may request and combine other forms of leave for religious observances, such as annual leave, leave without pay, credit hours, or regular compensatory time. If an employee has a negative RCT balance, they are not permitted to earn comp time in lieu of over time or overtime hours until the RCT balance is satisfied.

An employee may not perform religious compensatory work at an alternative work site unless he or she is on an approved telework agreement that provides for working extended hours at an alternative work site.

Note: Earning and using RCT is merely a substitution of time and cannot result in an entitlement to premium pay. Premium Pay and FLSA overtime provisions do not apply to overtime work performed by an employee used to earn religious compensatory time off. Overtime hours worked for the purpose of religious compensatory time do not create an entitlement to premium pay or FLSA overtime.

70.4.5.3.2.4 Approval of Requests.

Employee responsibility.

Submit request for religious compensatory time in advance by submitting a request via WebTA.

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At the time of the request, provide the manager with the following information:

- The name and/or description of the religious observance that is the basis of the employee's request to be absent from work in order to meet the employee's personal religious requirements;
- The date(s) and time(s) the employee plans to be absent to participate in the religious observances identified in the previous step; and
- The date(s) and time(s) the employee plans to perform overtime work to earn religious compensatory time off to make up for the absence.

Failure of the employee to submit their request in a timely manner may result in their request being denied.

In the event, the employee needs to adjust the dates and or time of the previously approved overtime work schedule. A new schedule must be submitted and approved by the manager.

Manager responsibilities.

Recommend employees submit request for religious compensatory time off at least 6 months prior to requested date via WebTA.

Verify the request includes:

- The name and/or description of the religious observance that is the basis of the employee's request to be absent from work in order to meet the employee's personal religious requirements;
- The date(s) and time(s) the employee plans to be absent to participate in the religious observances identified in the previous step; and
- The date(s) and time(s) the employee plans to perform overtime work to earn religious compensatory time off to make up for the absence.

Notifies the employee's timekeeper of any approvals.

Ensures employee is provided an opportunity to work to earn religious compensatory time as scheduled on approved request prior to the 13 pay periods expiration.

Ensures employee at no time is advanced more than 80 hours of RCT.

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70.4.5.3.2.5 Denial of Request.

All request for RCT must be approved unless the approval would interfere with the functions ability to efficiently complete its mission. If the request is denied, the manager or designee must provide the employee with a written explanation of the reason for denial.

All hours accumulated for RCT are credited on a time-for-time basis.

70.4.5.3.2. 6 Time and Attendance Documentation of Compensatory Time/Religious.

Time Keeper responsibilities:

Ensure all records of the name/and or description of the religious observance, and dates, times and amounts of RCT each employee earns and uses is accurately documented.

The following codes are to be used to record religious compensatory time in WebTA:

- “Compensatory Earned/Religious” is used to record the hours of irregular or occasional overtime work that the employee performs to earn time to be used or repay time used for religious observance.
- “Compensatory Used/Religious” is used to record hours of absence for religious observance. Compensatory time advanced using Compensatory Used/Religious will create a minus balance that will be reduced by Compensatory Earned/Religious.

70.4.5.3.3 Educational Purposes. An employee’s TOD may be adjusted, when approved by the manager, to allow the employee to take one or more courses at a college, university, or other educational institution. All of the following conditions must apply:

- The course work, when completed, will equip the employee to perform more advanced work at TIGTA;
- The courses taken are not training under the Government Employees Training Act;
- The rearrangement of the employee’s TOD will not appreciably interfere with the accomplishment of work required to be performed by the employee or the work accomplishment of other employees; and
- Will not result in additional costs to TIGTA.

The employee may not receive any premium pay as a result of the adjusted TOD that causes the employee to work on a day or at a time for which premium pay would

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otherwise be payable. This includes overtime, night pay, and/or Sunday pay. However, if an employee volunteers to attend school, and is assigned to a regularly scheduled tour for which night differential is required, then they will receive it because the rescheduling was not solely for their benefit.

70.4.6 Compensatory Time Off for Travel.

An employee earns compensatory time off for travel for time spent in a travel status away from the employee's official duty station when such time is not otherwise compensable.

Compensable refers to periods creditable as hours of work for the purpose of determining a specific pay entitlement. For example, certain travel time may be creditable as hours of work under the overtime pay provisions in 5 C.F.R. § 550.112(g) or 551.422.

70.4.6.1 Creditable Travel. To be creditable under this provision, travel must be officially authorized. In other words, travel must be for work purposes and must be approved by an authorized TIGTA official or otherwise authorized under established TIGTA policies. Managers must first determine if any creditable hours spent traveling are compensable under other statutory provisions. If travel hours are not otherwise compensable, the travel hours may be creditable hours for travel comp time.

For the purpose of compensatory time off for travel, time in a travel status includes:

- Time spent traveling between the official duty station and a temporary duty station;
- Time spent traveling between two temporary duty stations; and
- The "usual waiting time" preceding or interrupting such travel (e.g., waiting at an airport or train station prior to departure). TIGTA has discretion to determine what is creditable as "usual waiting time".
- An "extended" waiting period, *i.e.*, an unusually long wait during which the employee is free to rest, sleep, or otherwise use the time for his or her own purposes-is not considered time in a travel status. Travel outside of regular working hours between an employee's home and a temporary duty station or transportation terminal outside the limits of his or her official duty station is considered creditable travel time. However, TIGTA must deduct the employee's normal home-to-work/work-to-home commuting time from the creditable travel time.
- Travel outside of regular working hours between a worksite and a transportation terminal is creditable travel time, and no commuting time offset applies.
- Travel outside of regular working hours to or from a transportation terminal within the limits of the employee's official duty station is considered equivalent to commuting time and is **NOT** creditable travel time.

Employees must receive pre-approval from their manager for all travel comp time.

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70.4.6.2 Crediting and Use. Compensatory time off for travel is credited and used in increments of 15 minutes. There is no limitation on the amount of compensatory time off for travel an employee may earn.

TIGTA will track and manage compensatory time off for travel separately from other forms of compensatory time off. Managers are responsible for monitoring and ensuring employees' requests for travel comp time are reasonable and granted in accordance with TIGTA policy.

70.4.6.3 Requesting Travel Compensatory Time. Employees must request travel comp time in advance of their official travel. Employees and managers are reminded that official travel must take place within an employee's regularly scheduled work hours to the extent possible. If travel is not possible within those regularly scheduled work hours for reasons beyond the control of the employee and/or manager, the employee will request pre-approval to claim travel comp time from their manager. The manager must approve the travel comp time in advance.

Employees are required to obtain pre-approval from their manager to earn travel comp time when work at a temporary duty station is completed prior to the originally scheduled and approved time to return to the official duty station (e.g., an Audit team completes fieldwork on Thursday instead of the originally scheduled Friday and wishes to return to their official duty station on Thursday night). This approval is required to allow employees to qualify for travel comp time.

70.4.6.4 Travel Compensatory Time Forfeiture. Compensatory time off for travel is forfeited:

- If not used by the end of the 26th pay period after the pay period during which it was earned;
- Upon voluntary transfer to another agency;
- Upon movement to a non-covered position; or
- Upon separation from the Federal Government.

Unlike other compensatory time, an employee is not paid for travel comp time upon separation or transfer to another agency.

Compensatory time off for travel is forfeited if not used by the end of the 26th pay period after the pay period during which it was earned, upon voluntary transfer to another agency, movement to a non-covered position, or separation from the Federal Government. Under no circumstances may an employee receive payment for unused compensatory time off for travel. For additional guidance on Compensatory Time Off for Official Travel, see Appendix II.

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Note: Employees transferring to another Treasury bureau (such as the Internal Revenue Service (IRS)) will carry their accumulated travel comp hours with them, and employees transferring to TIGTA from another Treasury bureau (such as IRS) will bring with them their accumulated travel comp time.

70.4.7 Breaks and Lunch or Other Meal Periods.

Lunch or meal periods are an approved period of time (normally 30 minutes, 45 minutes, or one hour) in a non-pay and non-work status. This time interrupts a basic workday or a period of overtime work and enables employees to eat or engage in permitted personal activities.

Lunch or meal period schedules may vary by office based upon work requirements, and the availability and convenience of eating establishments.

- Employees whose daily TOD is for more than six hours are required to include an unpaid lunch or meal period in their daily TOD.
- Employees who work a six-hour daily TOD are not required to include an unpaid lunch or meal period in their daily TOD.
- Employees may not work through their lunch or meal period and leave work early as lunch or meal periods are not considered hours of work.

A break is a short rest period (not to exceed 15 minutes) with pay in the basic workday.

- Employees who work a six-hour or less daily TOD (may take one 15-minute paid break during the workday.
- Employees who work an eight-hour daily TOD receive two 15-minute paid breaks during the workday.

Breaks, or lunch or meal periods may not be aggregated or used to shorten or otherwise change employees' TODs.

Combining a lunch or meal period with authorized paid breaks is prohibited. Employees may not extend a lunch period by taking a break prior to or immediately following lunch since the break is considered part of their compensable workday.

70.4.8 Federal Holidays.

The President and Congress are the sole authorities able to grant a Federal holiday or to grant time off that has the effect of a holiday. Employees are entitled to a day of pay when prevented from working solely because of the occurrence of a legal public holiday.

Full-time employees who are not required to work on a holiday receive their rate of basic pay for the applicable number of holiday hours. On a holiday, employees on a regular (non-AWS) work schedule (eight-hour day/40-hour week/five workdays) and employees on FWS (*i.e.*, Flexitour with credit hours, Gliding, and Maxiflex) are paid for eight hours, which are considered part of the 40-hour basic workweek.

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Employees on Maxiflex are paid for eight hours regardless of the hours scheduled to work on a holiday.

Employees on CWS (5/4-9 and 4/10) are excused from all of the non-overtime holiday hours they would otherwise work on that day and which apply to their basic work requirement. For example, if a holiday falls on a 9- or 10-hour basic workday, the employee receives 9 or 10 hours of pay respectively, for the holiday.

Part-time employees are entitled to a holiday only when the holiday falls on a day when they would otherwise be required to work. Part-time employees who are excused from work on a holiday receive pay for the hours they are regularly scheduled to work on that day. For example, a part-time employee who is regularly scheduled to work from 8:00 a.m. to 12:00 p.m. on Mondays will receive 4 hours of basic pay if Monday is a Federal holiday.

Holidays do not affect setting of the basic workweek. Managers must not reschedule an employee either to deny or confer holiday benefits or to shift work from a holiday to a day outside the basic workweek (one of the employee's usual days off).

70.4.8.1 In Lieu of Holiday (ILOH). In Lieu of Holidays are available for full-time employees when a holiday falls on a non-workday. For additional information regarding ILOH, see <https://www.opm.gov/policy-data-oversight/pay-leave/pay-administration/factsheets/holidays-work-schedules-and-pay>.

- Offices are closed to public business on Federal holidays. When a holiday falls on a Saturday, offices are closed on the preceding Friday, and the ILOH is Friday. When a holiday falls on a Sunday, offices are closed on the following Monday, and the ILOH is Monday.
- An ILOH is authorized only for a holiday designated in 5 U.S.C. § 6103(a). An ILOH is not authorized when Inauguration Day falls on an employee's regularly scheduled non-workday.
- Part-time employees are entitled to an ILOH only when it falls on a regularly scheduled workday. They are not entitled to an ILOH when it falls on a non-workday. For example, when the holiday falls on a Saturday and the ILOH is Friday, a part-time employee will be entitled to the ILOH if regularly scheduled to work on Friday.
- State and local holidays (e.g., Emancipation Day (April 16) in Washington, DC) are not Federal holidays within the meaning of 5 U.S.C. § 6103. An ILOH is not authorized when a state or local holiday occurs on employees' regularly scheduled non-workdays.

With the exception of Inauguration Day, if a holiday falls on a weekend or an employee's RDO, the employee will be given an alternate day to celebrate the holiday. Employees,

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excluding SES members, who are required to work on a holiday, will be paid premium pay. This in Lieu of Holiday will always be the day preceding the employee's RDO day.

Example: If an official holiday is a Monday and that is the employee's regular RDO day, the employee's ILOH is the preceding Friday.

70.4.8.1.1 In Lieu of Holiday for Alternative Work Schedules. If a holiday falls on a non-workday of an employee on a FWS or CWS—except for holidays falling on a Sunday non-workday – the employee's preceding workday is the designated "in lieu of" holiday. If a holiday falls on a Sunday non-workday of an employee on a FWS or CWS, the employee's subsequent workday is the designated "in lieu of" holiday. Part-time employees are not entitled to an "in lieu of" holiday when a holiday falls on a non-workday of the employee.

The RDO for employees on CWS does not move. Therefore, if the holiday falls on an employee's RDO, the employee would be entitled to an ILOH. For example, an employee on a 5/4-9 CWS has a first Monday RDO. If the holiday is on a Monday, the employee's ILOH is the preceding Friday. If the holiday is on Sunday, the employee's ILOH is the Tuesday following the Monday RDO.

When the initial ILOH is preempted by an office closure (due to severe weather or other emergency), an alternate ILOH will not be observed.

Examples of an ILOH for various work schedules are shown as follows:

Work schedule	Holiday falls on:	Holiday or In Lieu of Holiday is:
Full-time consisting of five workdays, Monday through Friday, eight hours each day in each administrative workweek	a workday	that workday
	Saturday	the Friday immediately before
	Sunday	the following Monday
5/4-9, 4/10, or Maxiflex	a day scheduled as your workday	that workday
	Sunday non-workday	the next scheduled workday
	a non-workday other than Sunday	the immediately preceding scheduled workday

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70.4.8.2 Impact of Non-Pay Status on Holiday. Employees must be in a pay status or a paid time off status (e.g., leave, compensatory time off, compensatory time off for travel, credit hours, time off award hours) on their scheduled workdays either immediately before or immediately after the holiday in order to be entitled to their regular pay for that holiday. The fact that an employee is in pay status at least one of the days surrounding the holiday establishes a basis to presume that the employee would have reported for duty, but for the holiday.

- A full-time employee, in a non-pay status (e.g., LWOP, furlough, suspension, AWOL) immediately preceding or immediately following a holiday, generally must be in pay status at the end of the workday before or at the beginning of the workday after the holiday, to receive pay for the holiday. Employees in a continuous period of non-pay status may not be placed in a pay status solely to receive pay for the holiday.
- A new employee who enters on duty the day following a holiday (with an appointment effective date after the holiday), is not entitled to pay for the holiday.
- A new employee who enters on duty the day following a holiday (with an appointment effective date on the holiday or on the day prior to the holiday) is entitled to pay for the holiday.

70.4.8.3 Entitlement to Premium Pay. If an employee is required to work on a holiday within their regular tour of duty hours, the employee is entitled to premium pay for holiday worked, in addition to their rate of basic pay, for the hours worked. The employee cannot elect to receive compensatory time-off or credit hours in lieu of the holiday premium pay. If an employee works on a holiday in excess of their regular tour of duty hours, or works hours outside their regular tour of duty hours, the employee is entitled to pay for overtime work at the same rate as their regular overtime rate or compensatory time-off. Members of the SES are excluded from this entitlement.

Pay for Holiday Work:

- Employees who are required to perform any work during basic (non-overtime) holiday hours are entitled to a minimum of two hours of holiday premium pay (5 U.S.C. § 5546(c)).
- A full-time employee on an FWS, who performs non-overtime work on a holiday (or a day designated as the "in lieu of" holiday), is entitled to their rate of basic pay plus premium pay equal to their rate of basic pay for that holiday work, if pre-approved by their manager. Holiday premium pay is limited to non-overtime hours worked, not to exceed a maximum of eight hours.
- TIGTA will designate the eight holiday hours applicable to each FWS employee. The eight hours designated as holiday hours must include all applicable core hours.

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- An employee that is required to work on a holiday, during their regularly scheduled hours, is entitled to holiday premium pay (on that day), not to exceed 8 hours.
Example: An employee who works 10 hours on a holiday (including one hour of overtime work ordered by a supervisor) and who has a nine-hour basic work requirement on that day, would earn holiday premium pay for the eight-holiday hours designated by TIGTA, their rate of basic pay for one hour (within the basic work requirement), and one hour of overtime pay.
- A part-time employee on an FWS is entitled to holiday premium pay only for work performed during their basic work requirement on a holiday (not to exceed 8 hours). A part-time employee, scheduled to work on a day designated as an "in lieu of" holiday for full-time employees under 5 U.S.C. § 6103(b) or Section 3 of E.O. 11582, is not entitled to holiday premium pay for work performed on that day.

70.4.8.3.1 Relationship to Other Premium Pay. Premium pay for holiday work is in addition to overtime pay, night pay differential, or premium pay for Sunday work and is not included in the rate of basic pay used to compute the overtime pay, night differential, or premium pay for Sunday work.

70.4.8.4 Time and Attendance Documentation of Holidays. The following applies to documenting holidays in WebTA:

- "Holiday" is used to record leave on a holiday. For part-time employees, it should only be recorded on the days and for the number of hours they are regularly scheduled to work except when the employee works on the holiday.
- "Holiday worked" is used to record hours of work performed during an employee's regularly scheduled basic tour of duty on a day designated as a holiday. This does not apply to members of the SES or temporary employees with appointments of 90 days or less.
- The time recorded under "Holiday" cannot exceed the number of hours in the employee's regularly scheduled daily tour of duty. If the employee works more than the number of hours in their daily tour of duty, the excess hours should be recorded using a premium pay code.

70.4.9 Overtime and Compensatory Time.

An employee's Function Head (or their authorized designee) must approve all overtime and compensatory time in advance.

70.4.9.1 Regular Scheduled Overtime. Overtime work scheduled in advance of the administrative workweek is regularly scheduled overtime. Work (overtime and non-overtime) is considered as scheduled in advance if all of the following are known before the beginning of the administrative workweek:

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- The specific day the employee is to work;
- The specific hours the employee is to work;
- The specific employees who are to do the work; and
- The work is not voluntary. (Voluntary overtime is not regularly scheduled overtime work if no specific employee is scheduled to perform the work and there is no penalty for "no shows".)

If applicable, the tour of duty shall specify, by calendar day and number of hours a day, any period of regularly scheduled overtime. Overtime work may be scheduled in increments of 15 minutes.

70.4.9.1.1 Irregular, Unscheduled Overtime. A manager may identify the need to perform overtime work that cannot be approved in advance of the administrative workweek due to operational emergencies or for other compelling reasons. This is defined as irregular or occasional overtime work and is not reflected in the employee's established TOD. Certain circumstances may require or warrant employees to work unscheduled overtime.

The following are considered irregular or unscheduled overtime when excess hours of work are:

- Needed for investigative purposes or extraordinary emergency situations, where the manager may order an employee to work excess hours as dictated by the situation;
- Necessary in order to meet deadlines or accomplish temporarily increased workloads, employees may request or be ordered to work such excess hours; or
- Necessary on a continuing but irregular basis to fit special operating needs.

Requests for approval, approvals of requests, and orders to work overtime hours must be documented in writing. Employees will request overtime through the system's Premium Pay Request in WebTA. Any approved irregular overtime shall be recorded, accumulated, and credited for each employee in minimum periods of 15 minutes and multiples thereof for each workday on which any overtime is performed. Any such work of less than a 15-minute interval will not be aggregated for pay purposes. Management should consider Administratively Uncontrollable Overtime (AUO) when a long-term need for unscheduled overtime occurs. Special Agents should also refer to [Chapter \(400\)-40.3](#) for additional information on Law Enforcement Availability Pay (LEAP).

70.4.9.2 Calculation of Overtime Pay. Overtime pay is pay for hours of work officially ordered or approved in excess of eight hours of the employee's daily tour of duty. With respect to CWS, overtime hours refer to any hours in excess of those specified hours for full-time employees that constitute the CWS. For part-time employees,

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overtime hours are hours in excess of the work schedule for a day (but must be more than eight hours) or for a week (but must be more than 40 hours).

When used with respect to FWS Gliding or Flexitour schedules, overtime refers to all hours in excess of eight hours in a day or 40 hours in a week, that is officially ordered in advance, but does not include credit hours.

Management may order an employee who is covered by an FWS to work hours that are in excess of the number of hours the employee planned to work on a specific day. If the hours ordered to be worked are not in excess of eight hours in a day or 40 hours in a week at the time, they are performed, TIGTA, at its discretion, may permit or require the employee to:

- Take time off from work on a subsequent workday within the same pay period, for a period of time equal to the number of extra hours of work ordered;
- Complete their basic work requirement as scheduled and count the extra hours of work ordered as comp time (for any employee who is non-exempt or an exempt employee whose basic pay is equal to or less than the rate for a GS-10 Step-10). All other employees are entitled to overtime pay for hours of work ordered in excess of 8 hours in a day or 40 hours in a week.

70.4.9.3 Compensatory Time. Compensatory time off is time off with pay in lieu of overtime pay for regularly scheduled, irregular, or occasional overtime work, or when permitted under TIGTA's FWS program. Generally, the use of compensatory time is required for TIGTA employees due to budget constraints in lieu of overtime.

Compensatory time off may be approved in lieu of overtime pay for irregular or occasional overtime work for both Fair Labor Standards Act (FLSA) exempt employees (employees who are exempt from overtime pay) and nonexempt employees (employees who are entitled to overtime pay). Managers may not use compensatory time to compensate an employee for non-overtime work performed on a holiday

All employees must submit a Premium Pay Request (Compensatory Time Earned) in WebTA to their supervisor prior to earning compensatory time hours. This requirement also applies to requesting the use of compensatory time (Comp Time Used) and Leave Request to use the compensatory time.

70.4.9.3.1 Restrictions to Earning and Using Compensatory Time. The following restrictions apply to earning and using compensatory time:

- Managers are responsible for ensuring that an employee's compensatory time balance does not exceed a total of 80 hours at any time;
- FLSA-nonexempt employees must use accrued compensatory time by the end of the 26th pay period after the pay period during which the compensatory time was earned. If the employee does not use accrued compensatory time within 26 pay periods of the date earned, TIGTA will pay

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- the employee for unused compensatory time at the overtime rate in effect when the compensatory time was earned.
- If an FLSA-nonexempt employee transfers to another agency or separates from Federal service before the expiration of the 26 pay periods, the employee shall be paid for the earned compensatory time at the overtime rate in effect when the compensatory time was earned.
 - FLSA-exempt employees must use accrued compensatory time by the end of the 26th pay period after the pay period during which it was earned. If the employee does not use accrued compensatory time within 26 pay periods of the date earned, the employee will forfeit unused compensatory time, unless the failure to take the compensatory time is due to an exigency of government service beyond the employee's control. In which case, TIGTA will pay the employee for unused compensatory time at the overtime rate in effect when the compensatory time was earned.
 - If an FLSA-exempt employee transfers to another agency or separates from Federal service before the expiration of the 26th pay period, the employee shall be paid for the earned compensatory time at the overtime rate in effect when the compensatory time was earned.
 - Comp time is time off, granted on an hour for hour basis in lieu of overtime pay.
 - TIGTA requires that an FLSA exempt employee (as defined by [5 U.S.C. § 5541\(2\)](#)) receive compensatory time off in lieu of overtime pay for irregular or occasional overtime work, but only for an FLSA exempt employee whose rate of basic pay is above the rate for GS-10, step 10.
 - No mandatory compensatory time off is permitted for wage employees or in lieu of FLSA overtime pay.
 - Compensatory time may be earned only to the extent that gross pay, including the value of the compensatory time, for the biweekly pay period does not exceed the biweekly salary cap. The biweekly salary cap is the greater of the biweekly rate of a GS-15, step-10 or Level V of the Executive Schedule.
 - Employees may request compensatory time in lieu of overtime pay.
 - Compensatory time must be used before annual leave as long as this does not result in the loss of any accumulated annual leave. If the use of compensatory time would result in the forfeiture of annual leave, then annual leave must be used first.
 - Compensatory time may not be used to reduce an advance of sick leave; and
 - Compensatory time may be used during the pay period in which it is earned, unlike annual or sick leave.

The BFS/ARC sends a notice to the timekeeper and employee when compensatory time is due to expire. The timekeeper should notify the employee's manager. A second notice is sent when the time has elapsed. The timekeeper is notified to send in a correction card to change the compensatory time to overtime.

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70.4.9.4 Time and Attendance Documentation of Compensatory Time. The following codes are to be used to record compensatory time in WebTA:

WebTA Comp Time Codes	
These WebTA time codes are used to record the hours of irregular or occasional overtime work for which the employee is required or has elected to earn instead of receiving overtime pay	<ul style="list-style-type: none"> • Comp Time Earned • Comp Time/Travel Earned • Comp Time Religious Earned
These WebTA time code are used to record the hours of compensatory time used that are to be charged against the employee's compensatory time balance	<ul style="list-style-type: none"> • Comp Time Used • Comp Time/Religious Used w/Night Diff • Comp Time used w/ Night Diff
The appropriate Compensatory Time/Travel time code should be used to record the hours of compensatory time used that are to be charged against the employee's travel compensatory time balance	<ul style="list-style-type: none"> • Comp Time/Travel Used • Comp Time/Travel Used w/Night Diff

70.4.10 Administrative Leave.

To justify any use of administrative leave, one of the following conditions must be met:

- When the absence directly relates to the mission of TIGTA (e.g., a manager could grant administrative leave to an employee to attend a professional meeting or perform certain volunteer work when these activities relate to TIGTA's mission).
- When the absence is for an activity officially sponsored or sanctioned by TIGTA (e.g., a blood drive sponsored by TIGTA or the Department of the Treasury).
- When the TIGTA determines that the absence would be in the best interest of TIGTA or the Government as a whole (e.g., severe weather, absences to enable employees to participate in health promotion events like flu vaccinations, etc.).

Any determination to approve administrative leave under the circumstances described above must be reviewed and approved by a second-level supervisor. TIGTA will record administrative leave separately from leave authorized under any other provision of law.

Nothing contained in this section will restrict management's ability to require the presence of an employee should management determine the employee's services are necessary.

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70.4.10.1 Weather and Safety Leave. TIGTA may grant weather and safety leave to employees only if the employees are prevented from safely traveling to, or safely performing work at, a location approved by TIGTA due to the following conditions:

- An act of God (e.g., hurricanes, tornadoes, floods, wildfires, earthquakes, landslides, snowstorms, and avalanches);
- A terrorist attack; or
- Another condition that prevents an employee or group of employees from safely traveling to or safely performing work at an approved location.

70.4.10.1.1 Telework Employees. Employees who are participating in TIGTA's telecommuting program who are able to safely perform work at their approved locations (e.g., their homes), will generally not be granted weather and safety leave.

If, in the supervisor or manager's discretion, an employee could not reasonably have anticipated these conditions, and thus was unable to prepare for telework or otherwise unable to perform productive work, weather and safety leave may be granted. Additionally, if an employee is prevented from safely working at their approved telework site due to circumstances arising from the conditions above the supervisor or manager may, at their discretion, grant leave to the employee.

Conversely, TIGTA may not grant weather and safety leave if these conditions could have been reasonably anticipated and the employee did not take reasonable steps within their control to prepare to perform telework at the approved telework site.

Example: If a significant snowstorm is predicted, the employee should prepare for the possible storm by taking home any equipment (e.g., laptop computer) and work needed for teleworking. To the extent that an employee is unable to perform work at a telework site because of a failure to make necessary preparations for reasonably anticipated conditions, TIGTA may not provide weather and safety leave, and the employee would need to use other appropriate paid leave, paid time off, or leave without pay.

70.4.10.1.2 Emergency Employees. TIGTA has designated emergency employees who are critical to TIGTA operations and for whom weather and safety leave may not be applicable. Managers of employees designated as essential personnel are responsible for notifying these employees of their status and providing them with specific instructions regarding their responsibilities. This notification is provided annually, and only employees designated are notified. TIGTA will designate different emergency employees for the different circumstances expected to arise from these conditions. Emergency employees must report to work at their regular worksite or another approved location as directed by the TIGTA, unless:

- TIGTA determines that travel to or performing work at the worksite is unsafe for emergency employees, in which case TIGTA may require

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- the employees to work at another location, including a telework site as appropriate; or
- TIGTA determines that circumstances justify granting leave under this subpart to emergency employees.

During severe weather or other emergencies, various Federal, State, or other officials with jurisdiction (e.g., local governments, but not the Red Cross) may request that TIGTA employees assist in emergency law enforcement, relief, or clean-up efforts. In such situations, the function executive may approve employees a limited amount of excused absence to participate in a civilian capacity during official duty hours, as follows:

- Employees must provide documentation from the authorized organization that includes the requested duration of service;
- Management must determine the employee's absence will not unduly disrupt the operations of the office, and approval is subject to workload considerations; and
- A written statement submitted from the organization that documents the actual dates and hours of work is required.

70.4.10.1.3 Administration of Weather and Safety Leave. TIGTA will use the same 15-minute minimum charge increments for weather and safety leave as it does for annual and sick leave.

Employees may be granted weather and safety leave only for hours within the tour of duty established for purposes of charging annual and sick leave when absent.

Employees may not receive weather and safety leave for hours during which they are on other preapproved leave (paid or unpaid) or paid time off. TIGTA will not provide weather and safety leave to an employee who, in TIGTA's judgment, is cancelling preapproved leave or paid time off, or changing a regular day off in a FWS or CWS, for the primary purpose of obtaining weather and safety leave

TIGTA will record weather and safety leave separately from leave authorized under any other provision of law.

70.4.10.2 Emergency Dismissals and Closures – Office Operating Status Announcements. Due to emergency conditions such as severe weather, power outages, or other health and safety issues, authorized officials (e.g., OPM) may declare offices to be open with a delayed arrival time, be open with the option for unscheduled telework or unscheduled leave, be open with an early departure, or closed for an entire day.

Telework-ready employees are required to work at their alternative worksites on regularly scheduled telework days, as well as non-scheduled telework days as

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discussed in [Section \(200\)-80.4.2, Telework-Readiness](#). Employees in travel status (on official travel) during working hours continue working when there is an operating status announcement affecting their official duty station (ODS). However, if the emergency makes it impossible for the employee to work or perform other duties, they must contact the manager as early as practicable to explain the circumstances and determine if excused absence may be granted.

The following provisions apply in general, but may not cover every possible scenario/contingency.

70.4.10.2.1 Office is Open. When an office-operating announcement is “Open”, “Open with option for unscheduled telework or unscheduled leave,” or “Open with delayed arrival with option for unscheduled telework or unscheduled leave”. Employees who are scheduled to work in the ODS are expected to report consistent with the operating announcement or, if the option for unscheduled telework or unscheduled leave is provided, may opt to request unscheduled telework (if they have a telework agreement in place and the necessary equipment and work) or may request unscheduled leave.

Teleworkers are expected to work their approved schedule irrespective of the Government’s Operating Status unless conditions prevent them from doing so. In such a case, the employee will need to advise their supervisor of such circumstances and request leave where appropriate.

70.4.10.2.2 Office is Open with Delayed Arrival. When the office operating announcement is “Open with delayed arrival” (either by number of hours or actual clock time (e.g., two hours or 10:00 a.m.) :

- Excused absence is granted only to those employees scheduled to report to the ODS who report for duty or who make reasonable efforts to report. The intent of the excused absence is to allow time for additional traffic, bad road conditions, delayed public transportation, etc. Employees who are scheduled to telework should begin work on time and do not receive excused absence (unless the same emergency condition prevents them from working at the telework site).
- The standard day shift start time for employees on Gliding work schedules is considered 7:30 a.m. for purposes of determining the amount of excused absence that may be granted, unless employees and their supervisors have agreed to a different start time and such an agreement is memorialized in writing (e.g., e-mail, memorandum, letter).
- Employees, who were scheduled for leave the entire day remain on leave and are not granted excused absence.
- Employees scheduled to work in the ODS who were previously approved to use compensatory time off or credit hours for the day may mark excused absence until the delayed arrival time and use compensatory

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time off or credit hours for the remainder of the day. Compensatory time off and credit hours are not considered paid leave for this purpose.

70.4.10.2.3 Office is Open with Early Departure. Employees who are already performing telework should continue teleworking the entire day. If the employee is impacted by the emergency, the employee may request appropriate leave, earned compensatory time off, or credit hours (if permitted), or may ask to reschedule his or her alternative work schedule day off when additional time off is needed. Agencies may consider exercising their authority to grant excused absence to teleworking employees on a case-by-case basis (e.g., for electricity/infrastructure/connectivity issues).

Non-telework-ready employees working in the ODS up until the departure time will be granted excused absence for the period from the departure time to the end of their TOD.

Employees wishing to depart prior to the early departure time may request to use unscheduled leave for the remainder of the day (e.g., annual leave, LWOP) or previously earned compensatory time off, previously earned credit hours, or time off award hours. However, employees who are experiencing circumstances warranting special consideration (hardship) due to an emergency, may be granted excused absence, consistent with workload and staffing needs, to depart the ODS prior to the time set for dismissal. Managers may grant excused absence from the time employees leave the ODS through the remainder of the TOD.

Employees working at the telework site when their ODS is closed continue to work their entire TOD and are not granted excused absence unless the condition that affected the ODS also impacts the telework site and prevents them from working (e.g., widespread power outage). Employees are obligated to contact their manager as early as practicable to explain the circumstances.

Employees on preapproved leave for the entire day remain on leave. Employees on preapproved leave for a partial day who departed prior to the early dismissal time also remain on leave, unless scheduled to return to work after the early departure time. In that case, they will utilize leave for the time scheduled and granted excused absence from the time they were scheduled to return from leave.

Employees scheduled to work in the ODS who are approved to use compensatory time off or credit hours for the day utilize compensatory time off or credit hours from the beginning of the TOD up to the early departure time and utilize excused absence between the early departure time and the end of the TOD. Compensatory time off and credit hours are not considered paid leave for this purpose. Employees scheduled to telework may utilize approved compensatory time off or credit hours for the entire day.

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70.4.10.2.4 Office is Open, but Employee Cannot Report. When the ODS is open, employees who are scheduled to work in the ODS are expected to report. If the option for unscheduled telework or unscheduled leave is provided, employees may opt to request unscheduled telework (if they have a telework agreement in place and the necessary equipment and work) or may request unscheduled leave (e.g., annual leave) or previously earned compensatory time off, previously earned credit hours, or time off award hours. Employees scheduled to work in the ODS who have made reasonable efforts to report to work but are unable to because of emergency conditions, may be eligible for a limited amount of excused absence for part or all of their workday. Employees are obligated to contact their supervisor as early as practicable to explain the circumstances and provide an estimated time of arrival at work. Acceptable explanations and/or documentation submitted include the efforts made to reach work and substantiate the inability to report for work.

Factors considered upon reviewing an individual request for excused absence (administrative leave) when the ODS is open include:

- The availability of telework;
- Whether the employee lives beyond the normal commuting area;
- The mode of transportation normally used by the employee;
- Efforts taken by the employee to come to work;
- The success of other employees similarly situated;
- Any physical disability of the employee; and
- Any local travel restrictions.

If the employee is unable to report due to a declared natural disaster area, see below.

70.4.10.2.5 Office Closed. Telework-ready employees, *i.e.*, 1) those scheduled to telework and 2) those not scheduled to telework who have telework agreements and the necessary equipment and work files to perform work at the telework location, are expected to telework when their ODS is closed and work their entire TOD.

Alternatively, employees may request unscheduled leave (e.g., annual leave, LWOP or previously earned compensatory time off, previously earned credit hours, or time off award hours).

Employees who are prevented from working at the telework site due to the same emergency that affected the ODS (e.g., widespread power outage) are required to contact their manager as early as practicable to explain the circumstances.

Nontelework-ready employees (*i.e.*, those who do not have telework agreements) working in the ODS up until the departure time will be granted excused absence for the period the office is closed.

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Employees on extended LWOP remain on LWOP and do not receive excused absence, as they have no expectation of working and receiving pay for that day. There is an exception if employees on approved LWOP are in a pay status at either the end of their regular workday before the day of closure or at the beginning of their regular workday after the day of closure. This forms a presumption that the employee was in a continuous work status. In this case, LWOP is cancelled, and employees should post excused absence (Hazardous Weather) for the day or days the office is closed

70.4.10.2.6 Natural Disaster Declarations. If the President, OPM, or other appropriate authority declares a natural disaster area, employees who are faced with a personal emergency caused by that natural disaster may be eligible for a reasonable amount (typically not exceeding three consecutive workdays) of excused absence, based on the facts and circumstances of the personal emergency. Requests for excused absence (administrative leave), other than what may have been granted by TIGTA and/or OPM, will be reviewed on a case-by-case basis as follows:

- Employees must be unable to report to work specifically due to the disaster/emergency, and the inability to report is beyond their control. Factors that will be considered include the nature of the personal emergency, efforts by the employees to come to work, local travel restrictions, other employees in similar situations, and the availability of other options such as telework or reporting to another post of duty on a temporary basis.
- Employees requesting excused absence are required to provide an explanation and/or documentation in support of the claim.

70.4.10.2.7 Emergency at the Telework Site. Employees at a telework site (or other alternate worksite) who experience an emergency (e.g., power outage) that has not affected the ODS must contact their manager as soon as practical. Employees may be directed to report to the ODS or another alternate worksite to complete their workday. Employees required to travel to ODS during regular duty hours will be granted duty time for the travel. Managers may not extend the workday to account for the travel time to the ODS.

Employees at a telework site (or other alternate worksite) who experience an emergency situation that has also affected the ODS (e.g., where a power outage forces the closure of an office and that same power outage prevents a telework employee from completing their work assignments at home) will be provided the same amount of excused absence granted employees who were working at the ODS, when the employee provides appropriate documentation to their manager in support of that claim.

70.4.10.3 Voting. Generally, where the polls are not open for three hours before or after an employee's regular work hours, the employee may be granted an amount of excused absence that will permit him/her to report to work three hours after the polls

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open or leave work three hours before the polls close, whichever requires the lesser amount of time.

The same general rule applies to early voting if an employee:

- Is unable to vote on the day of the election because of activities related to TIGTA's mission (such as travel) and cannot vote by absentee ballot and
- The early voting hours are the same as, or exceed, voting hours on the day of election.

Approvals for more than three hours of excused absence for voting purposes are generally not approved. There may be rare situations, however, where an employee's polling place is beyond a normal commuting distance such that the employee cannot vote within the three-hour period as stipulated above, and vote by absentee ballot is not permitted. For these situations, an employee may be granted excused absence (not to exceed one day) to allow the employee to make the trip to the polling place to cast a ballot. If more than one day is needed, the employee may request annual leave or LWOP for the additional period of absence.

Requests for excused absence to vote must be submitted to the immediate manager in advance. Managers may request that employees identify their TOD hours for the day, the time the polls open and close, and why excused absence is needed in order to be able to vote. Employees on a Gliding or Maxiflex FWS will notify their manager at least 24 hours (one business day) in advance of the actual voting day to let him or her know what their TOD hours will be on the actual voting day. The appropriate amount of excused absence will then be determined.

70.4.10.4 Blood Donations. Employees who volunteer to donate blood and/or make aphaeresis (platelet) donations without compensation to the American Red Cross or to other blood banks, or who respond to calls for blood donations, may be granted up to four hours of administrative leave for recuperative purposes when the event is sponsored or sanctioned by TIGTA or the Department. In addition, excused absence may be granted for reasonable travel time to and from the donation site and for the time it takes to actually give blood. Excused absence is only granted for time that coincides with the employee's normal TOD. Total excused absence is limited to the remaining scheduled hours of duty on the day of donation.

- Full-time and part-time employees may be granted up to four hours of excused absence immediately following the donation for recuperative purposes, but only for the time that coincides with their normal TOD (*e.g.*, three hours is granted to an employee whose TOD ends 3 hours following the donation). Though excused absence must generally be taken immediately following the blood donation, with supervisory approval, the recuperative time may be taken later in the day that the blood is donated rather than immediately after the donation, if necessary. Employees may

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not use this excused absence in advance of their blood donation as its intent is for recuperation.

- At the end of the four-hour recuperative period, employees are expected to return to work to complete their scheduled tour of duty. If unable to return to work due to circumstances related to donating blood, managers may grant additional excused absence for recuperation not to exceed the remaining scheduled hours of duty on the day of the blood donation. In granting such additional excused absence, managers must consider each request on a case-by-case basis.
- Employees who are not accepted to donate blood are only entitled to excused absence for travel to and from the donation site and the time needed to make the determination.

70.4.10.5 Bone Marrow or Organ Donations. Employees will be approved for up to 56 hours (for full-time employees) of paid leave each calendar year for bone marrow donations. Employees will be approved for up to 240 hours (for full-time employees) of paid leave each calendar year to serve as organ donors.

“Bone Marrow Donor” is used in WebTA to record any absences relating to donating bone marrow in WebTA. “Organ Donor” is used to record any absences relating to donating an organ in WebTA. Bone marrow or organ donor leave are separate categories of leave and should not to be confused with sick and/or annual leave (or any other types of leave), and is not considered excused absence.

The maximum bone marrow or organ donor leave authorized includes the time required for the following activities:

- Travel;
- Testing to determine if the employee is a compatible donor;
- Undergoing the bone marrow donation or transplant procedure; and
- Recuperation.

Documentation must be submitted in advance of the bone marrow or organ donation to support the request for leave. The required documentation would be an official statement from a medical facility or physician and will indicate the period of absence required for the compatibility test, whether the employee has been approved as a donor, the date donation or transplant procedure will occur, and expected recuperation period.

For medical procedures and recuperation periods requiring absences longer than the bone marrow or organ donor leave allowed, employees may request additional absence with other forms of leave or time off, if requirements are met.

Employees must request this type of leave as soon as possible. Requests for leave that are foreseeable based on planned medical examinations, procedures, or treatment should be requested as far in advance as possible.

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Bone marrow and organ donor leave may be used and charged in 15-minute increments.

Employees who are having bone marrow removed and stored for their own future use are not considered donors and are not entitled to bone marrow donor leave.

70.4.10.6 Taking Professional and/or Certification Examinations (Tests, Assessments, Interviews, and Medical Examinations). Employees in a work status will be excused, without charge to leave or loss of pay, when they are required to take a test, assessment, interview, or any other evaluative process due to applying for a position under a TIGTA vacancy announcement. Approval by the manager is subject to workload considerations.

Part-time employees not scheduled to work at the time of the examination are not authorized excused absence.

Employees who are applying for a position outside of TIGTA are not eligible for excused absence. Approval may be granted to use annual leave, previously earned compensatory time off, previously earned credit hours, LWOP, etc.

Employees in non-work status will not be placed in work status to take or undergo tests, assessments, interviews, evaluative processes, or medical examination or testing.

It is in the best interest of TIGTA for employees to attain professional certifications in their occupational field as they add to the technical expertise and professional stature of our employees.

Employees may be excused to take an examination or to obtain a professional license, if:

- The examination is for the position the employee currently occupies;
- The examination is for a position to which TIGTA has recommended the employee for transfer, promotion, or reassignment; or
- The examination is for a professional license or certification (such as Certified Public Accountant exam, bar exam or admittance to practice) where its acquisition is considered advantageous to TIGTA.

Admin/Excused Absence must be requested and documented in WebTA for an examination.

Note: After requesting the day(s) of Admin/Excused Absence, the employee must enter in the "Remarks" section, a brief statement to support the charge of leave for the examination.

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70.4.10.7 Meetings & Conferences. Approval of excused absence for attendance at an employee organization or employee resource group conference, convention, seminar, or meeting may be authorized only when all of the following criteria are met:

- Attendance will directly benefit the mission of TIGTA.
- Attendance will enhance an employee's self-development and skills.
- There is a direct relationship between conference agenda items and the employee's job responsibilities.

Approval of excused absence for attendance at these events must be done consistently.

70.4.10.8 Physical Examinations. An employee may be excused for a reasonable amount of time necessary to take a physical examination administratively required that is not associated with the initial appointment process.

An employee who must take a physical examination in connection with enlistment in the Armed Forces may be excused for the time necessary to complete the examination. Members of the Reserves/National Guard who are recalled to active duty are placed in pay status with the Military for the time required to take the physical examination. Since they will be on military leave, they are not granted administrative leave/excused absence for such physical examination. Admin/Excused Absence is used to document any absence related to a physical examination that is connected with an enlistment in the Armed Forces in WebTA.

Note: After requesting the day(s) of Admin/Excused Absence, the employee must enter in the "Remarks" section, a brief statement to support the charge of leave for physical examination.

70.4.10.9 Injury or Occupational Illness on the Job. Employees who sustain work-related injuries are generally granted excused absence from work on the day of the accident to seek medical attention and for documented disability purposes.

Employees are entitled to administrative leave in the following instances:

- An employee injured in the performance of duty may be excused for the time needed to obtain first aid. If medical treatment is necessary, the employee is authorized administrative leave on the day of the injury, or when the symptoms first appear. Additional leave related to the on-the-job injury should be charged in accordance with Office of Workers' Compensation Program guidance after the filing of a Form CA-1 or CA-2.
- If, at a manager's request, it is necessary for an employee to locate and/or provide transportation for an incapacitated employee, the absence will be administrative leave. The administrative leave is intended to cover the absence required for the provider of the transportation to locate and/or transport the incapacitated employee and return to work. If the provider of

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the transportation makes a personal decision to stay with the incapacitated employee, the resulting absence cannot be charged as administrative leave.

- Admin/Excused Absence is used to document any absence related to on-the-job injury or occupational illness in WebTA.

Note: After requesting the day(s) of Admin/Excused Absence, the employee must enter in the “Remarks” section, a brief statement to support the charge of leave for the on-the-job injury or occupational illness.

70.4.10.10 Participation in Employee Assistance Program (EAP) Counseling.

Employees may be granted a limited amount of excused absence to meet with an EAP counselor. Employees may be allowed up to four, one-hour sessions, plus travel time per calendar year.

The Admin/Excused Absence is used to document any absence related to EAP counseling in WebTA.

Note: After requesting Admin/Excused Absence for EAP, the employee must enter in the “Remarks” section, “Attending EAP counseling” to support the charge of leave.

70.4.10.11 Administrative Hearings and Equal Employment Opportunity (EEO) Proceedings. Employee appearances before the Merit Systems Protection Board, Equal Employment Opportunity Commission, Federal Labor Relations Authority, Federal Services Impasses Panel, or a third-party arbitration will be excused regardless of whether the appearance is as an appellant, complainant, a representative of an appellant or complainant, or a witness.

In addition, upon written approval by an employee’s immediate manager, a reasonable amount of time may be granted to an employee who is an EEO complainant or an employee acting as a designated representative in an EEO matter for purposes of preparing an EEO complaint and/or preparing for an EEO hearing. See Chapter (200) - 70.2 for further guidance.

Admin/Excused Absence is used to document any absence related to administrative hearings in WebTA.

Note: After requesting Admin/Excused Absence for Administrative Hearings, the employee must enter in the “Remarks” section, “Attending an Administrative Hearing” to support the charge of leave.

70.4.10.12 Investigative Leave. Employees who are the subject of an investigation may be placed on leave during the pendency of the investigation. If leave is appropriate, such employees should first be placed on conventional administrative leave until the annual 10 workday cap has been reached. If, upon exhaustion of the

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employee's conventional administrative leave, TIGTA determines that an extended investigation is necessary, TIGTA may place the employee in investigative leave status for a period of not more than 30 work days. With the approval of the Inspector General, the initial grant of investigative leave may be renewed up to three times for periods not exceeding 30 workdays each (*i.e.*, up to 90 additional workdays).

To make or renew a grant of investigative leave, TIGTA must determine that the employee's continued presence in the workplace during an investigation is not in the Government's interest and that other available options are not appropriate. With respect to the Government's interest, TIGTA must determine with respect to the employee that their continued presence in the workplace during an investigation will:

- Pose a threat to the employee or others;
- Result in the destruction of evidence relevant to an investigation;
- Result in loss of or damage to Government property; or
- Otherwise, jeopardize legitimate Government interests.

In determining whether other available options are not appropriate, TIGTA must consider assigning the employee to duties in which the employee no longer poses a threat, allowing the employee to take leave for which the employee is eligible, and if the employee is, absent from duty without approved leave, carry the employee in absence without leave status.

Placing employees on investigative leave must be done in consultation with TIGTA Human Capital and the Office of Chief Counsel.

If TIGTA places an employee in leave under this subsection, TIGTA shall provide the employee a written explanation. The written notice shall describe the limitations of the leave placement (including the duration of the leave), and an explanation of the actions that TIGTA may take at the conclusion of the period of leave.

Not later than the day after the last day of a period of investigative leave, TIGTA shall return the employee to regular duty status, or take one or more actions to include reassignment, eligible leave, *etc.*; propose or initiate an adverse action against the employee as provided under law; or extend the period of investigative leave if applicable.

Note: The supervisor or manager may have the timekeeper input Admin/Excused Absence into WebTA and then can input the reason for this type of leave in the Remarks section.

70.4.10.13 Notice Leave. Employees who are the subject of a pending personnel action may be placed on notice leave during the notice period (*i.e.*, the period from the date an employee is provided the required notice of a proposed adverse action until the date when TIGTA may take the adverse action). Notice Leave may be utilized upon a

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determination that placement on notice leave is in the Government's interest and that other available options are not appropriate.

The Government's interest is determined by consideration if the employee's continued presence in the workplace while the employee is in a notice period, may:

- Pose a threat to the employee or others;
- Result in the destruction of evidence relevant to an investigation;
- Result in loss of or damage to Government property; or
- Otherwise jeopardize legitimate Government interests;

In determining whether available options are not appropriate, TIGTA must consider the following additional actions:

- Assigning the employee to duties in which the employee is no longer a threat or,
- Allowing the employee to voluntarily take another type of leave, or
- Carrying the employee in absent without leave status if the employee is absent from duty without approval.

Placement of an employee in notice leave shall be for a period not longer than the duration of the notice period.

Placing employees on notice leave must be done in consultation with TIGTA Human Capital and Counsel and should be used as a last resort.

Note: The supervisor or manager may have the timekeeper input Admin/Excused Absence into WebTA and then can input the reason for this type of leave in the Remarks section.

70.4.10.14 Return from Active Military Duty. In accordance with Executive Order 13223, employees who return from active military service in support of the Overseas Contingency Operations (OCO) (formerly known as the Global War on Terrorism), are entitled to one occurrence of five days of excused absence/administrative leave in a 12-month period for each time they return from active military duty. In order to receive the five days of excused absence, employees must spend at least 42 consecutive days on active duty in support of the OCO. A new 12-month period begins after the first use of the excused absence. Detailed information regarding the requirements and procedures may be found on OPM's website in [Fact Sheet: 5 Days of Excused Absence for Employees Returning from Active Military Duty](#).

Note: Admin/Excused Absence is used to document any absence related to military Reservist/National Guardsmen Return to Duty in WebTA. The requester should document "Military Reservists/National Guardsmen Return to Duty" in the "Remarks to Payroll" section in WebTA to show the reason for the charge of leave.

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70.4.10.15 Relocation. Excused absence may be granted, at management discretion, to employees whose relocation expenses have been authorized by TIGTA. The leave may be taken either before or after they are required to report for duty at the new duty station, but generally no later than six months after reporting to the new duty station.

If authorized house hunting, employees may request a reasonable amount of excused absence (for hours within their TOD) to allow them up to 10 consecutive calendar days for house hunting, including travel time.

An employee may request administrative leave for a maximum of 40 hours to make personal arrangements and to transact personal business directly related to a permanent change of duty station that is in the best interest of the Federal Government. This 40-hour maximum covers those transactions that take place before or after the relocation. Administrative leave should only be approved for transactions that cannot be conducted outside the employee's regular working hours. These 40 hours are in addition to the up to 10 calendar days available for house hunting to an employee who is relocating at Government expense.

Any application for administrative leave must receive approval from a GS-15 or SES executive in the gaining office. Any requests to exceed the 40-hour maximum allowance requires approval by the function head.

Examples of activities that cannot be completed outside the employee's regular work schedule for which granting administrative leave is appropriate include:

- Locating and completing arrangements with a mover.
- Securing utilities, *e.g.*, electricity, gas, fuel oil, water, sewer and state driver's license and auto tags.
- Negotiations and legalities in connection with sale or other disposition of property (including return to previous residence if necessary).
- Preparation of household goods for shipment (including return to previous residence if necessary).
- Acceptance of the shipment of household goods at the new station including unpacking.

Employees are not approved administrative leave when they are relocating at their own expense; these employees may request annual leave, leave without pay, previously earned compensatory time off, *etc.*

Any application for administrative leave must receive approval from a GS-15 or SES executive in the gaining office. Any request to exceed the 40-hour maximum allowance requires approval by the function head.

Excused absence for this purpose should be requested in advance.

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“Admin/Excused Absence” is used to document any absence related to relocation. The requester should note “Relocation” in the “Remarks to Payroll” section in WebTA to show the reason for the charge of leave.

70.4.10.16 Participation in Military Funerals. Employees who are veterans of any war, campaign, or expedition (for which a campaign badge has been authorized), or members of honor or ceremonial groups or veterans’ organization, may be granted excused absence (not to exceed four hours in one day) to participate as pallbearers, as members of firing squads, or honor guards in funeral ceremonies for members of the Armed Forces.

70.4.10.17 Leave Prior to or Upon Completion of Travel. Prior to or after completion of travel, an employee may be excused for a reasonable amount of time for rest purposes depending on method and the duration of the travel and other circumstances that the manager deems appropriate to consider.

70.4.10.18 Officially Approved or Sponsored Activities. Officially, approved or jointly sponsored activities of a quasi-official or public nature, or activities that may contribute to the training or morale of employees involved may be conducted on official time. Employees' participation in such activities is subject to the approval of their immediate managers.

70.4.10.19 First-Aid Training. Employees designated to maintain first-aid qualifications may be excused to attend training classes.

70.4.10.20 Attending the Funeral of a Co-Worker. Employees may be counted as present for the time needed to attend the local funeral services of a fellow employee.

70.4.11 Annual Leave.

Employees must generally request annual leave in advance and receive managerial approval prior to use. Requests for annual leave that cannot be made in advance are to be made by the employee no later than two hours after their normal reporting time unless difficulties prevent compliance, in which case the employee will request approval as soon as possible. Failure to request leave may result in a charge of AWOL at the discretion of the employee’s immediate supervisor/manager.

Employees requesting annual leave for a portion of the workday cannot add their break period to the approved leave and depart work early since rest periods are included in the basic workday. However, an employee may take annual leave in conjunction with the lunch period.

When serving on a detail within or outside of TIGTA, employees must request and obtain approval for leave from the immediate manager of the organization to which they are detailed.

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When known in advance that an employee is not returning to duty, terminal annual leave will not be approved; the leave should be liquidated through a lump-sum payment. However, an exception to this rule would be when the request for such earned leave is for the last full pay period or less. Generally, an absence, which could be charged to sick leave, may be charged to annual leave at the employee's election. However, the substitution of annual leave for sick leave may not occur retroactively.

Managers must ensure that employees' use of annual leave does not affect business operations while, at the same time, balancing employee needs.

An employee has a right to take annual leave, subject to managerial approval, however:

- Annual leave may be denied when workload and staffing needs necessitate the employee be on duty;
- Except for critical business requirements, annual leave should not be granted when it would necessitate the payment of overtime to maintain work schedules or would otherwise impede workload accomplishment; or

70.4.11.1 Eligibility for Annual Leave and Sick Leave.

Full-time Employees

Full-time employees earn leave during each full biweekly pay period while in pay status or in a combination of pay status and non-pay status.

Full-time employees continue to earn annual leave during periods of non-pay status. However, when the number of non-pay status hours reaches 80, or a multiple of 80 hours, in a given pay period, full-time employees do not earn annual leave or sick leave in that pay period. This is known as the "80-hour cutback".

Employees in a six-hour leave earning category who reach a multiple of 80 hours of non-pay status in the last pay period of the calendar year lose all 10 hours of their leave for that pay period. Non-pay hours are cumulative through a leave year for leave accrual purposes and are dropped at the end of each leave year. Non-pay status hours, which total less than 80 will be dropped at the end of the leave year

Annual leave is not earned until the end of the pay period and cannot be used until the following pay period (even though WebTA shows the leave as available in the same pay period). An employee is considered to have been employed for a full pay period if they are in a pay status on all scheduled workdays, regardless of whether a holiday or any other kind of non-workday falls within the same period.

Example: If Monday is a holiday and the employee starts work on Tuesday, the employee will be entitled to a full leave accrual.

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Part-time Employees

Part-time employees earn leave on a prorated basis during each full biweekly pay period based upon the number of hours in pay status. Partial accrual from full pay periods carry over to the following pay period.

- Part-time employees who enter on duty in the middle of a pay period do not earn leave, and the hours worked do not carry over toward the leave accrual calculation. Only hours in pay status during full pay periods are used for the calculation of leave accrual.
- Non-pay status hours do not affect leave accrual as part-time employees earn leave based only on the hours in pay status.
- Employees who work two part-time Federal civilian positions earn annual and sick leave on a prorated basis for the hours worked in each position.
- Part-time employees who fulfill their established biweekly TOD accrue leave for the pay period, even if they separate prior to the last day of the pay period.
- Part-time employees who permanently convert to a full-time schedule forfeit any partial carryover hours, and are not entitled to compensation for those hours.

Full accrual is credited when a new employee enters on duty the Tuesday following a Monday holiday and works the rest of the pay period. There is no accrual or credit of leave for fractional parts of biweekly pay periods at either the beginning or end of an employee's period of service. If an employee separates in the middle of a pay period and does not fulfill the entire biweekly pay period requirement, there is no leave accrual. However, employees on an AWS, such as 4/10, may fulfill their 80-hour work requirement prior to the end of the pay period and may earn leave for the full pay period. A part-time employee will accrue leave if their entire TOD is fulfilled.

The entitlement to use annual leave is based on the length of the appointment.

- Employees (both new and reemployed) whose appointments are for less than 90 days earn annual and sick leave but may not use annual leave unless the appointment is extended and continues beyond 90 days, without a break in service. OPM defines "break in service" as the time when an employee is no longer on the payroll of an agency. If there is a break in service and the individual is reemployed (for either a temporary or a career conditional appointment), annual leave previously earned is not recredited.
- Employees (both new and reemployed) whose appointments are for 90 days or longer earn and may be granted annual and sick leave as of the first day of employment subject to managerial approval. This applies whether or not the employee actually works 90 days. If the employee separates prior to the 90th day, he or she is entitled to payment for any annual leave earned but not used.

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Employees who separate prior to completion of the appointment (for appointments less than 90 days) are not entitled to payment for leave earned but not used.

70.4.11.2 Charging Annual Leave. Annual leave is charged against an employee's leave balance only for absences on, or during, regular workdays. Annual leave will not be charged for an absence on a holiday or other non-workday or for time during which overtime rates would be paid.

70.4.11.3 Annual Leave Earning Categories. Except for temporary employees of less than 90 days who are not eligible to earn annual leave, employees are assigned to a leave earning category and earn leave as follows:

Years of Federal Service	Annual Leave Accrued Each Pay Period
Less than 3 years	4 hours
3 years but less than 15 years	6 hours
15 or more years	8 hours

- An employee with less than three years of creditable service earns four hours of annual leave for each full biweekly pay period (104 hours per leave year);
- An employee with three to 15 years of service earns six hours for each full pay period except for the last pay period in the calendar year when 10 hours of annual leave is earned (160 hours per leave year); and
- An employee with 15 or more years of service or in the SES earns eight hours of leave for each pay period (208 hours per leave year).

Part-time employees accrue annual leave according to the number of hours worked each pay period:

Years of Federal Service	Annual Leave Accrued Each Pay Period
Less than 3 years	1 hour for each 20 hours worked in a pay status
3 years but less than 15 years	1 hour for each 13 hours worked in a pay status
15 or more years	1 hour for each 10 hours worked in a pay status

Any new rate of accruing annual leave is automatic and effective at the beginning of the first pay period following the date on which the employee completes the required length of service.

Maximum Accumulation

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The maximum amount of annual leave accrued but not taken that may carry over to the following leave year is:

Carry Over Hours	Eligibility
30 days (240 hours)	Employees stationed within the United States
45 days (360 hours)	Employees stationed outside the United States
90 days (720 hours)	SES employees

When an employee moves to a position in the SES, the employee's annual leave balance will remain to the employee's credit.

When an employee in the SES moves to a position outside the SES, the employee's annual leave ceiling is calculated based on years of service. Accrued leave from the SES position remains to the employee's credit and the maximum ceiling up to 90 days (720 hours) is subject to reduction as detailed above. The annual leave balance that existed at the end of the last full pay period in the SES position becomes the employee's annual leave ceiling. As each succeeding year progresses, the annual leave ceiling reduces until it reaches 30 days (240 hours). Any annual leave accumulation at the end of the leave year that exceeds the maximum ceilings above will be forfeited.

70.4.11.4 Advancing Annual Leave. Managers may grant advanced leave within specified limitations.

Advanced annual leave is not an entitlement but approved at the manager's discretion. Before approving a request for advanced annual leave, the manager should consider matters such as whether the employee will return to work, the need for the employee's services, whether the employee is subject to leave restriction, and the reason the advanced leave is necessary.

A second-level supervisor must approve advanced annual leave. Annual leave may be advanced in an amount not to exceed the amount of annual leave the employee may be expected to earn between the date of the request and the end of the leave year.

An employee serving under a time-limited appointment (*i.e.*, a temporary or term employee) or whose separation is anticipated, cannot be advanced annual leave in an amount that would exceed that which can be earned prior to the date of separation (except employees using advanced leave for purposes of childbirth, adoption, and foster care).

The employee's request and use of advanced annual leave serves as their commitment to repay the leave. Advanced leave balances are carried forward from one leave year to the next until liquidated. At the employee's election, advanced annual leave may be liquidated by a cash payment or salary reduction.

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An employee are not permitted to continue the use of annual leave accruals each pay period when there is outstanding annual leave indebtedness. Management must carefully evaluate all such requests on a case-by-case basis to ensure that the employee is committed to repaying the leave through future leave accruals.

Employees may use the unearned leave any time after the beginning of the current leave year, subject to administrative approval.

Note: For purposes related to pregnancy and childbirth and adoption or foster care, advanced annual leave may be authorized to the maximum extent practicable, in accordance with sick leave laws and regulations and consistent with mission needs. Annual leave may be advanced in the amount an employee would accrue during the remainder of the leave year. Keep in mind, the later in the leave year the employee requests advanced annual leave, the smaller the amount that may be advanced. Advanced annual leave for pregnancy and childbirth and adoption and foster care may be granted for the same reasons annual leave is granted as specified in law and regulation, irrespective of the employee's existing annual leave balance. New employees are eligible to receive advanced annual leave.

70.4.11.4.1 Payment of Advanced Leave by Separating Employees. The type of separation determines whether employees must pay for advanced leave when they leave TIGTA.

- Leaving Federal service completely (e.g., resignation, retirement, or removal);
- Moving between bureaus of the Department of the Treasury (e.g., TIGTA to Bureau of Fiscal Service or U.S. Mint) or transferring to another Federal agency (e.g., Department of the Treasury to Department of Agriculture).

When an employee leaves Federal service, as in (a) above, he or she must repay the amount equal to all advanced leave. If an employee fails to repay the advanced leave, a debt is created. The dollar amount of the debt may be offset from any final payments due the employee or her Federal tax refund, if applicable.

When an employee with an advanced leave balance moves to another Treasury bureau or transfers to another Federal agency without a break in service, the employee may choose to repay TIGTA or carry the negative annual leave balance.

Compensatory time off (for travel or in lieu of overtime) may not be used to offset advanced annual or sick leave.

Payment of advanced leave is not necessary if the separation is for one of the following reasons:

- Entry into military service when the employee maintains restoration rights to their TIGTA position;

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- Death or disability retirement; or
- Resignation or separation because of a disability that prevents the employee from employment with TIGTA, and which is the basis of the separation as determined by management on medical evidence provided by the employee.

70.4.11.4.2 Payment of Advanced Leave While Currently Employed. Employees may pay advanced leave while currently employed by two methods:

- Subsequent leave accruals; or
- Request for repayment by converting advanced leave to LWOP and paying the resulting bill.

Under the first bullet, if the employee takes no action, payment of advanced leave by subsequent leave accruals will occur automatically. The employee's advanced leave balance is reduced by the amount of each pay period's leave accrual. No monies are exchanged, and corrected T&A records are not submitted.

Under the second bullet, an employee with an advanced leave balance may request approval to convert the number of hours of advanced leave to LWOP and pay the resulting bill. Manager approval is required when an employee requests to change advanced leave to LWOP.

70.4.11.5 Recredit of Leave. When an employee transfers between agencies under the same leave system without a break in service and the losing agency will certify the employee's annual and sick leave balances and the gaining agency will credit the employee's annual and sick leave balances.

When an employee leaves their position to enter military service, the employee's annual and sick leave balances will be restored upon return to civilian service, unless the employee chose to receive a lump-sum payment for annual leave. An employee who has had a break in service is entitled to a recredit of sick leave (without regard to the date of their separation); if he or she returns to Federal, employment unless the sick leave was forfeited upon reemployment in the Federal Government before December 2, 1994. Sick leave used in the computation of an annuity may not be recredited.

70.4.11.6 Sequence of Annual Leave Usage. Managers and employees are responsible for establishing leave schedules early in the year to ensure that the needs of TIGTA and employees are met. Employees are responsible for monitoring their use of current and restored annual leave to avoid forfeiture.

It is recommended that leave be used in the following sequence prior to pay period 18:

- Previously earned compensatory time off (for travel or in lieu of overtime);
- Restored forfeited annual leave that will expire at the end of the current leave year;

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- Projected current year "use or lose" annual leave;
- Restored annual leave that will not expire in the current leave year; and
- Annual leave that will not be subject to loss in the current leave year.

The following recommended sequence is for pay period 18 through the end of the leave year:

- Projected current year "use or lose" annual leave;
- Restored forfeited annual leave that will expire at the end of the current leave year;
- Previously earned compensatory time off (for travel or in lieu of overtime payment);
- Restored annual leave that will expire in a following leave year; and
- Annual leave that will not be subject to loss in the current leave year.

Employees should use all "use or lose" annual leave before any earned compensatory time off (for travel or in lieu of overtime payment). However, the use of annual leave does not change the expiration date of earned compensatory time off.

Please note, credit hours earned by employees on a FWS are not a category of leave and may be carried forward indefinitely up to the 24-hour limitation.

70.4.11.7 Restoration of Forfeited Annual Leave. Employees are responsible for scheduling and rescheduling the use of annual leave throughout the leave year to avoid forfeiture. When an employee chooses not to request or to use annual leave to avoid its forfeiture, the employee is not entitled to have the forfeited leave restored.

Annual leave in excess of 240 hours (720 hours for SES employees) must be used by the end of each leave year. A leave year begins on the first day of the first full biweekly pay period in a calendar year. A leave year ends on the day immediately before the first day of the first full biweekly pay period in the following calendar year). Employees who are unsure of whether they have excess annual leave should refer to the projected use-or-lose section of their leave and earnings statement. Managers may request this information through the timekeeper.

70.4.11.7.1 Conditions for Restoration. Forfeited annual leave may be restored when annual leave is lost due to the following:

- Leave was canceled due to a business exigency of such importance that the employee could not be excused from duty for its duration;
- Leave could not be used because an employee's illness prevented the use of annual leave that was scheduled in advance; or
- Administrative error.

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Exigency determinations must not be made by any official whose leave would be affected by the decision. When such a conflict occurs, the determinations shall be made at the next higher management level. The authority to make determinations regarding the exigency of the public business is delegated to TIGTA's Executives and this authority may not be redelegated.

Before forfeited annual leave may be considered for restoration, the annual leave must have been scheduled and approved in writing before the start of the third biweekly pay period prior to the end of the leave year.

An employee must schedule and use restored annual leave no later than the end of the leave year ending two years after:

- The date of restoration of the annual leave forfeited because of administrative error;
- The date fixed by the head of the agency or designee as the date of termination of the exigency of the public business; or
- The date the employee is determined to be recovered from illness or injury and able to return to duty.

70.4.11.7.2 Request Procedures. Because leave cannot be restored until it is forfeited, requests for restoration will not be accepted before the end of the leave year and must be received no later than two months after the end of the leave year.

Employees may request leave restoration through their immediate manager by preparing a FS Form 5346, Request for Restoration of Annual Leave. This form can be accessed at <https://arc.fiscal.treasury.gov/fsforms/fs5346.pdf>. The request should provide justification to restore leave including a reason for denial or cancellation of the leave.

Attached to this form should be the following documentation:

- Copies of the WebTA leave request documenting the leave being requested and approved; and
- Copies of the supervisor's denial or cancellation of leave through WebTA including remarks documenting the reason for cancellation (business exigency)

The Inspector General or their designee will make the final decision on all leave restoration requests. Fax approved request to BFS/ARC at 304-480-8272, e-mail to Payroll@fiscal.treasury.gov, or mailed to:

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Bureau of the Fiscal Service
Payroll and Processing Branch, A2-A
PO Box 1328
Parkersburg, WV 27106-1328

70.4.11.7.3 Timekeeping and Restored Leave. The BFS/ARC will notify and coordinate with the employee's timekeeper so that the appropriate adjustment will be made to reflect the restoration in the time and attendance master record. The system will track restored annual leave balances, but not expiration dates. The employee and their timekeeper must manually monitor the timeline for expiration of restored leave.

Restored annual leave not used within the established time limitation (two years after leave restored) is forfeited with no further right to restoration. Annual leave forfeited by an employee because he or she fails or chooses to not request, schedule, or use approved leave is not eligible for restoration.

70.4.11.7.4 Restored Leave for Transfer Employees. Restored leave transfers with an employee from their previous agency. TIGTA timekeepers will work with BFS/ARC T&A staff to identify and correctly input any restored leave balances into WebTA.

70.4.11.7.5 Time and Attendance Documentation of Restored Leave. "Restored Annual Leave" is used to record annual leave previously forfeited and subsequently restored to an employee's account in WebTA. Restored annual leave is not part of the employee's current annual leave balance, but a separate balance.

70.4.11.8 Leave Balance Transfer of New Hires. An Official Personnel Folder (OPF), which includes a Standard Form (SF) 1150 – Record of Leave Data, documenting an employee's official leave balances, must be received from the employee's former agency before leave balances can be officially entered into TIGTA records.

Once the BFS/ARC receives the OPF from the employee's prior agency, the BFS/ARC Time and Attendance staff will contact the employee's timekeeper to input the employee's leave balances into the time and attendance system. Since the TIMIS/NFC records are official, timekeepers must not enter leave balances into the WebTA system until they have confirmation that the BFS/ARC has input the balances into TIMIS.

Timekeepers will establish a new employee's time and attendance record with beginning leave balances of zero. These beginning balances will remain for a period until receipt of the employee's OPF. If the employee's TIGTA Leave and Earnings Statement do not reflect the input of the transferred leave balances, timekeepers should contact the BFS/ARC Time and Attendance staff for further instructions.

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In the event a new employee wishes to take leave and has a zero leave balance in the time and attendance system, the employee may elect from the following choices when TIGTA has not yet received the SF 1150:

- Annual and sick leave taken appears in WebTA as advanced leave if the employee can show proof of sufficient leave upon separation from the previous agency. Sick leave should not be advanced beyond the 240-hour limit or the amount a temporary employee would otherwise accrue prior to the end of their temporary appointment;
- LWOP may be taken at the employee's option or if the amount of leave requested exceeds that available under the previous paragraph. Upon receipt of the SF 1150, the employee may elect to have LWOP changed to annual or sick leave, as applicable; or
- When an employee transfers from one agency to another in the middle of a pay period, the gaining agency will be responsible for giving the employee the full leave accrual for the pay period the employee transfers.

70.4.11.9 Resolving Leave Errors. Timekeepers receive a report from BFS/ARC when they have an employee with a leave error. It is the responsibility of the timekeeper to review and reconcile the leave error report as soon as possible. The timekeeper must complete a leave audit to determine what created the error and when it occurred. After the error has been identified, it will be corrected in WebTA. The corrections are coordinated with BFS/ARC to ensure receipt and accuracy. The employee and manager are aware of the existing errors and notified when the correction will be in effect. All correction documentation is maintained in the employee's drop file.

70.4.12 Sick Leave.

70.4.12.1 Definitions.

Committed Relationship – means one in which the employee, and the domestic partner of the employee, are each other's sole domestic partner (and are not married to or domestic partners with anyone else); and share responsibility for a significant measure of each other's common welfare and financial obligations. This includes, but is not limited to, any relationship between two individuals of the same or opposite sex granted legal recognition by a State, the District of Columbia, or any territory or possession of the United States, as a marriage or analogous relationship (including, but not limited to, a civil union).

Domestic Partner – means an adult in a committed relationship with another adult, including both same-sex and opposite-sex relationship.

Family Member – means an individual with any of the following relationships to the employee:

- Spouse, and parents thereof;

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- Sons and daughters, and spouses thereof;
- Parents, and spouses thereof;
- Brothers and sisters, and spouses thereof;
- Grandparents and grandchildren, and spouses thereof;
- Domestic partner and parents thereof, including domestic partners of any individual in this definition; and
- Any individual related by blood or affinity whose close association with the employee is the equivalent of a family relationship.

Health Care Provider – a health care provider is:

- A licensed Doctor of Medicine or Doctor of Osteopathy or a physician who is serving on active duty in the uniformed services and is designated by the uniformed service to conduct examinations under this subpart;
- Any health care provider recognized by the Federal Employees Health Benefits Program or who is licensed or certified under Federal or State law to provide the service in question;
- A health care provider as defined in this definition who practices in a country other than the United States, who is authorized to practice in accordance with the laws of that country, and who is performing within the scope of their practice as defined under such law;
- A Christian Science practitioner listed with the First Church of Christ, Scientist, in Boston, Massachusetts; or
- A Native American, including an Eskimo, Aleut, and Native Hawaiian, who is recognized as a traditional healing practitioner by native traditional religious leaders, and who practices traditional healing methods as believed, expressed, and exercised in Indian religions of the American Indian, Eskimo, Aleut, and Native Hawaiians, consistent with Public Law 95-314, August 11, 1978 (92 Stat. 469), as amended by Public Law 103-344, October 6, 1994 (108 Stat. 3125).

Medical Certificate – means a written statement signed by a registered practicing physician or other practitioner certifying to the incapacitation, examination, or treatment, or to the period of disability while the patient was receiving professional treatment.

Serious Health Condition – An illness, injury, impairment, or physical or mental condition that involves any of the following:

- A period of incapacity or treatment in connection with or subsequent to inpatient care in a hospital, hospice, or residential medical care facility;
- A period of incapacity requiring absence from work, school, or other regular daily activities of more than three calendar days that also involves continuing treatment by, or under the supervision of, a health care provider;

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- Continuing treatment by, or under the supervision of, a health care provider for a chronic or long-term health care condition that is incurable or so serious that, if not treated, would likely result in a period of incapacity of more than three calendar days;
- Prenatal care;
- An employee whom is the birth mother is entitled to use any accumulated or accrued sick leave for any period of incapacity due her pregnancy, periods of morning sickness or medically-prescribed bed rest, childbirth, and recovery from childbirth; and
- An employee is entitled to use up to 12 weeks (480 hours) of sick leave each leave year to provide care for a family member with a serious health condition.

70.4.12.2 Sick Leave Request. Employees may request to use sick leave when the employee:

- Is incapacitated for the performance of their duties by physical or mental illness, injury, pregnancy, or childbirth;
- Receives medical, dental, or optical examination or treatment;
- Would, as determined by health authorities or a health care provider, jeopardize the health of others, by their presence on the job because of exposure to a communicable disease. Employees may use up to 104 hours of sick leave during any leave year to care for a family member who has been similarly exposed. OPM cautions that use of sick leave for this purpose should be in very limited circumstances;
- Provides care for a family member who is incapacitated by a medical or mental condition or attends to a family member receiving medical, dental, or optical examination or treatment;
- Provides care for a family member with a serious health condition;
- Makes arrangements necessitated by the death of a family member or attends the funeral of a family member; or
- Must be absent for purposes relating to the adoption of a child, including appointments with adoption agencies, social workers, and attorneys; court proceedings; required travel; and any other activities necessary to allow the adoption to proceed.

To the extent feasible, employees should request sick leave in advance when such leave is intended to cover absences from foreseeable, non-emergency situations such as scheduled medical, dental, or optical appointments for themselves or family members; family care; funerals; and adoption-related proceedings.

The employee must make requests for sick leave for absences not anticipated in advance to the immediate manager or designee within the first two hours after the start of the employee's scheduled tour of duty. Employees should provide an estimate of how long they will be on sick leave at the time of request. Sick leave may be used in

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15-minute increments. If unable to return to work within the estimated time, the employee will notify the immediate manager or designee.

Employees requesting sick leave for a portion of the day cannot add their break period to the approved leave and depart work early. However, an employee may take sick leave in conjunction with the lunch period.

70.4.12.2.1 Sick Leave Documentation/Evidence to Support Sick Leave. Managers may grant the use of sick leave when supported by administratively acceptable evidence. The manager may consider the employee's self-certification regarding the reason for the absence as administratively acceptable evidence.

Generally, absences of three days or less for which sick leave is requested do not require medical certification. An employee, however, may be required to provide a medical certification or other administratively acceptable evidence (beyond a self-certification) if the employee is subject to leave restriction, if the leave is for an absence of more than three consecutive workdays, or if the manager requests it.

Employees must submit the requested information within 15 calendar days from the date the employee returns to work or the manager requests the documentation, whichever is earlier.

Employees who do not provide the required evidence or medical certification within the specified period are not entitled to the sick leave.

Medical documentation received from an employee (e.g., in connection with a sick leave request or request for leave pursuant to the Family Medical Leave Act) will be maintained in a confidential file separate from any other personnel file and clearly marked as medical confidential. This documentation will not be maintained in an employee performance file (EPF) or drop file. It is recommended that the medical documentation be sealed (e.g., in an envelope clearly marked as medical confidential). In addition, confidential medical documentation will be appropriately secured (e.g., in a locked cabinet, drawer, or office). Further, access to this information is limited to those individuals whose official duties require such access. In the event that medical documentation is received by a manager via e-mail, the documentation will be printed, maintained as required by this policy statement and the incoming e-mail will be deleted.

70.4.12.3 Family Friendly Sick Leave. The purpose of Family Friendly Sick Leave is to provide sick leave for family care or bereavement purposes. A family member is defined as:

- Spouse and spouse's parents;
- Children, including adopted children and their spouses;
- Parents and their spouses;

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- Brothers and sisters and their spouses;
- Grandparents and grandchildren, and their spouses;
- Domestic partner and domestic partner's parents, including domestic partners of any individual named under b through e above. Includes both same sex and opposite sex relationships; or
- Any individual related by blood or affinity whose close association with the employee is the equivalent of a family relationship.

For part-time employees, the amount of accrued sick leave employees may use for family care purposes is prorated in proportion to the average number of hours of work in the employee's scheduled TOD each week.

Employees requesting to use their sick leave for family care must advise their manager if the sick leave is for general family care, bereavement (arranging or attending a funeral), or care for a family member with a serious health condition. Managers must ensure and certify that employees do not exceed the maximum hours allowable in a given leave year.

70.4.12.3.1 Approval of "Family-Friendly" Sick Leave. Sick leave is authorized for the following "Family-friendly" purposes, which include:

- Providing care for a family member who is incapacitated as a result of physical or mental illness, injury, pregnancy, or childbirth;
- Attending to a family member receiving medical, dental, or optical examination or treatment;
- Providing care for a family member who would, as determined by the health authorities having jurisdiction or a health care provider, jeopardize the health of others by that family member's presence in the community because of exposure to a communicable disease; or
- Making arrangements necessitated by the death of a family member or attendance at the funeral of a family member.

Family-Friendly does not apply when an employee is incapacitated because of severe emotional distress due to the death of a family member. The employee may use "regular", *i.e.*, not "family-friendly" sick leave for his or her own incapacitation.

70.4.12.3.2 Sick Leave for General Family Care and Bereavement Purposes. Full-time employees are authorized a total of up to 40 hours of sick leave per year for the following purposes:

- Give care or otherwise attend to a family member having an illness, injury, or other condition which, if an employee had such a condition, would justify the use of sick leave by the employee;
- Alternatively, arrange for or attend the funeral of a family member.

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In addition, a covered full-time employee who maintains a balance of at least 80 hours of sick leave may use an additional 64 hours (8 workdays) of sick leave per year for these purposes, bringing the total amount of sick leave available for family care or bereavement purposes to a maximum of 104 hours (13 workdays) per year.

70.4.12.3.3 Sick Leave to Care for a Family Member with a Serious Health Condition.

Full-time employees caring for a family member with a serious health condition may use up to 480 hours of their accrued sick leave during a leave year. For part-time employees, the amount of sick leave authorized to care for a family member with a serious health condition is prorated in proportion to the average number of hours of work in the employee's scheduled TOD each week.

The term serious health condition has the same meaning as defined in 5 C.F.R. § 630.1202, the regulations implementing the Family and Medical Leave Act (FMLA) of 1993. This definition includes such conditions as cancer, heart attacks, strokes, severe injuries, Alzheimer's disease, pregnancy, and childbirth. The term serious health condition does not cover short-term conditions for which treatment and recovery are very brief. The common cold, the flu, earaches, upset stomach, headaches (other than migraines), routine dental or orthodontia problems, etc., are not serious health conditions unless complications arise.

Medical documentation of the serious health condition is required. This documentation must include a written statement from the health care provider concerning the family member's need for psychological comfort and/or physical care and the specified period of time that the employee is needed to care for the family member with the serious health condition.

70.4.12.4 Sick Leave Accrual Rates. Full-time employees accrue 4 hours of sick leave for each full biweekly pay period of employment, *i.e.*, 104 hours per leave year.

Part-time employees accrue one hour of sick leave for each 20 hours in pay status.

Sick Leave Usage Limits per Leave Year:

- No limitation for an employee's own personal medical needs.
- Up to 13 days (104 hours) of sick leave for general family care and bereavement each leave year.
- Up to 12 weeks (480 hours) of sick leave to care for a family member with a serious health condition each leave year.

If an employee previously has used any portion of the 13 days of sick leave for general family care or bereavement purposes in a leave year, that amount must be subtracted from the 12-week entitlement. If an employee has already used 12 weeks of sick leave to care for a family member with a serious health condition, he or she cannot use the additional 13 days in the same leave year for general family care purposes. An

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employee is entitled to no more than a combined total of 12 weeks of sick leave each leave year for all family care purposes.

Part-time employees and employees with non-standard tours of duty are also entitled to use sick leave. The amount of sick leave authorized is prorated in proportion to the average number of hours of work in the employee's scheduled tour of duty each week.

70.4.12.5 Disabled Veterans Leave. Under the Wounded Warriors Federal Leave Act of 2015, an employee hired on or after November 5, 2016, who is a veteran with a service-connected disability rating of 30 percent or more from the Veterans Benefits Administration (VBA) of the Department of Veterans Affairs, is entitled to up to 104 hours of disabled veteran leave for the purposes of undergoing medical treatment for such disability.

Disabled veteran leave is a one-time benefit provided to an eligible employee. The employee will have a single, continuous 12-month eligibility period, beginning on the "first day of employment" in which to use the leave or it will be forfeited with no opportunity to carry over the leave into subsequent years. An employee may not receive a lump-sum payment for any unused or forfeited leave under any circumstance.

Additional information is available on the Disabled Veterans Leave Fact Sheet on OPM's Pay and Leave Administration website.

70.4.12.6 Charging Sick Leave. Sick leave is charged against an employee's leave balance only for absences on or during regular workdays. Sick leave is not charged for absence on a holiday or other non-workday, or for time during which overtime rates would be paid. Sick leave may be used and charged in 15-minute increments.

70.4.12.7 Illness While on Annual Leave or LWOP. If an illness occurs during a period of annual leave or LWOP, sick leave may be substituted when supported by either medical or personal certification.

70.4.12.8 Advancing Sick Leave. Employees do not have a right to advanced sick leave; it is a matter of managerial discretion. However, when the severity of the situation warrants, a maximum of 30 days (equivalent to 240 hours) of sick leave may be advanced to full-time employees with a serious health condition, to care for a family member with a serious health condition, for purposes relating to the adoption of a child, or to care for a covered service member with a serious injury or illness.

The term serious health condition has the same meaning as defined in 5 C.F.R. § 630.1202, the regulations implementing the Family and Medical Leave Act of 1993 (FMLA), and 5 U.S.C. § 6381.

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Part-time employees may request the number of hours of sick leave normally accrued during a leave year. Medical documentation or other administratively acceptable documentation is required for all advanced sick leave request.

There must be a reasonable indication that the employee will return to duty after their illness. If an employee has applied for disability retirement, he or she may already have an outstanding balance of advanced sick leave, no additional advanced sick leave should be authorized because there is no reasonable indication the employee will return to duty and be in a position to liquidate the indebtedness.

When known or reasonably expected that an employee will separate during the year (*i.e.*, expiration of appointment or retirement), the total advanced leave may not exceed the amount earned prior to the anticipated separation. The employee is responsible for repayment of the hours owed prior to the separation so that he or she is separating with a zero balance, not a negative balance.

All advanced sick leave requests are evaluated on a case-by-case basis, as the employee's request and use of advanced sick leave serves as their commitment to repay the leave through future leave accruals (or cash payment). An employee is prohibited from continually accruing sick leave each pay period when there is outstanding sick leave balance.

Employees must repay the amount equal to all advanced sick leave if they leave Federal service. If the employee fails to repay the advanced sick leave, a bill is generated for the amount equal to the leave or the amount owed, which may be taken from the final salary. If the employee transfers to another bureau within Treasury or to another agency outside of Treasury, the employee may choose to carry the negative balance or repay.

Employees requesting advanced sick leave may submit a request via WebTA including any required documentation to their manager. Advanced sick leave must be approved at the GS-15 level or above.

Note: Upon an employee's request, advanced sick leave must be granted to the maximum extent practicable, in accordance with sick leave laws and regulations and consistent with mission needs. For purposes related to pregnancy and childbirth, employees are eligible for a maximum of 240 hours (30 days) of advanced sick leave for purposes of a serious health condition and a maximum of 104 hours (13 days) for general family care purposes. For purposes of adoption or foster care, an employee is eligible for a maximum of 240 hours of advanced sick leave for purposes related to the adoption of a child or to care for an adopted or foster child with a serious health condition. Additionally, employees are permitted a maximum of 104 hours to care for an adopted or foster child with a routine illness or to take the child to medical, dental, or optical appointments or well-baby doctor visits (if applicable). Advanced sick leave for pregnancy and childbirth and adoption and foster care may be granted for the same

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reason sick leave is granted as specified in law and regulation, irrespective of the employee's existing annual leave balance.

70.4.12.8.1 Repayment of Advanced Sick Leave. Advanced sick leave is carried forward until liquidated by earned sick leave. If requested by the employee, advanced sick leave may be liquidated by an equivalent charge to annual leave, provided this substitution is not for the purpose of avoiding a forfeiture of annual leave at the end of the leave year. Advanced sick leave may also be liquidated by a cash refund or salary reduction. Compensatory time may not be used to reduce an advance of sick leave.

70.4.12.9 Disposition of Sick Leave. The following provisions apply to the disposition of an employee's sick leave account upon separation:

- When an employee separates for any reason, they are not entitled to receive a lump-sum payment for sick leave. Any sick leave to an employee's credit at separation will be recredited if the employee is reemployed in the Federal Government regardless of the time that lapses between separation and employment;
- When an employee transfers to another Federal agency under the same leave system, the leave account will be transferred to the new employing agency. When an employee transfers to a position under a different leave system, the account will be handled as prescribed by OPM;
- When an employee under the Civil Service Retirement System or the Federal Employees Retirement System coverage retires, the days of unused sick leave will be credited as additional service for annuity computation purposes. Sick leave that is used in computing an annuity cannot be used, transferred, or recredited.

70.4.12.10 Sick Leave Balance Transfer of New Hires. New employees who transfer from another Federal agency should see section 70.4.10.8 Leave Balance Transfer of New Hires.

70.4.13 Family and Medical Leave Act (FMLA).

70.4.13.1 FMLA – Description. The FMLA permits full-time employees to use 12 administrative workweeks (480 hours for full-time employees) of FMLA unpaid leave during any 12-month period to take care of specified family and medical needs. These 12 administrative workweeks do not include holidays and non-workdays.

Part-time employees are entitled to a prorated amount of FMLA unpaid leave. For a part-time employee, the amount of FMLA unpaid leave granted may not exceed an amount equal to 12 times the average number of hours in the employee's scheduled TOD each week (e.g., 20/hrs. a week X 12 = 240 total, thus an employee who works 20 hours a week may not be granted more than 240 hours in a year).

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Holidays or non-workdays occurring during a period of FMLA leave do not count against the 480-hour limit.

70.4.13.2 FMLA – Definitions.

Family Member:

- Spouse – The person with whom an individual entered into any legally recognized marriage, regardless of the employee's state of residency. Also, includes common law marriages in States, the District of Columbia, or any Territory or possession of the United States where they are recognized. This definition does not include unmarried domestic partners of the same or opposite sex or unrecognized common law relationships.
- Son/Daughter – A biological, adopted or foster child; a step child; a legal ward; or a child of a person standing in loco parentis who is under 18 years of age or 18 years or older and incapable of self-care because of mental or physical disability.
- Parent – The biological parent or an individual who stands or stood in loco parentis to an employee when the employee was a child. This term does not include parents “in law”.
- In Loco Parentis – Individual who has day-to-day responsibility for the care and financial support of a child or, in the case of an employee, who had such responsibility for the employee when the employee was a child. A biological or legal relationship is not necessary.

Serious Health Condition – An illness, injury, impairment, or physical or mental condition that involves:

- Hospital Care – Inpatient care (overnight stay) in a hospital, hospice, or other residential medical care facility, including any period of incapacity or subsequent treatment in connection with such inpatient care; or
- Absence Plus Treatment – A period of incapacity of more than 3 consecutive calendar days (including any subsequent treatment or period of incapacity relating to the same condition), that also involves:
 - Treatment two or more times by a health care provider; or
 - Treatment by a health care provider on at least one occasion which results in a regimen of continuing treatment (e.g., a course of prescription medication or therapy) under the supervision of the health care provider; or
- Pregnancy – Any period of incapacity due to pregnancy, childbirth, or for prenatal care; or
- Chronic Conditions Requiring Treatments – A chronic condition which requires periodic visits for treatment by a health care provider, continues over an extended period of time (including recurring episodes of a single underlying

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- condition), and may cause episodic rather than a continuing period of incapacity (e.g., asthma, diabetes, epilepsy, etc.); or
- Permanent/Long-Term Conditions Requiring Supervision – A period of incapacity, which is permanent or long-term due to a condition for which treatment may not be effective. The employee or family member must be under the continuing supervision of, but need not be receiving active treatment by, a health care provider (e.g., Alzheimer's, a severe stroke, or the terminal stages of a disease); or
 - Multiple Treatment (Non-Chronic Conditions) – Any period of absence to receive multiple treatments (including any period of recovery therefrom) by a health care provider, either for restorative surgery after an accident or other injury, or for a condition that would likely result in a period of incapacity of more than 3 consecutive calendar days in the absence of medical intervention or treatment, (e.g., chemotherapy/radiation for cancer, physical therapy for severe arthritis, and dialysis for kidney disease).

Exclusions – Serious health condition does not include:

- Routine physical examinations, eye examinations, or dental examinations.
- The taking of over-the-counter medications; e.g., aspirin, antihistamines, or salves; or bed-rest, drinking fluids, exercise, and other similar activities that can be initiated without a visit to the health care provider.
- A condition for which cosmetic treatments are administered, unless inpatient hospital care is required or unless complications develop.
- An absence because of an employee's use of an illegal substance, unless employee is receiving treatment for substance abuse by a health care provider.
- Unless complications arise, the common cold, flu, earaches, upset stomach, minor ulcers, headaches (other than migraines), routine dental or orthodontia problems, and periodontal disease.
- Allergies, restorative dental or plastic surgery after an injury, removal of cancerous growth, or mental illness resulting from stress, unless such conditions require inpatient care or continuing treatment by a health care provider.

Treatment – Includes examinations to determine if a serious health condition exists and evaluations of the condition. A regimen of continuing treatment includes prescription medication, antibiotic, or therapy requiring special equipment to resolve or alleviate the health condition.

70.4.13.3 FMLA – Reasons for Use. The FMLA enables employees to use FMLA leave for:

- The birth of a child and care of the newborn;
- The placement of a child with the employee for adoption or foster care;
- The care of a spouse, child, or parent with a serious health condition;

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- A serious health condition of the employee that makes him or her unable to perform any one or more of the essential duties of their position; or
- Any qualifying exigency arising out of the fact that the employee's spouse, son, daughter, or parent is a covered military member on covered active duty (or has been notified of an impending call or order to covered active duty) in the Armed Forces

70.4.13.3.1 FMLA – Eligibility. Any employee who has completed 12 consecutive or nonconsecutive months of Federal service is eligible. The service does not have to be recent, consecutive, or with the same agency. Excluded are employees serving under temporary appointments with a time limitation of one year or less and intermittent employees.

70.4.13.3.1.1 FMLA – Qualifying Exigencies – Covered Active Duty or Call to Covered Active Duty Status. An employee may request FMLA leave while their spouse, son, daughter, or parent is on covered active duty or call to covered active duty status for one or more of the following qualifying exigencies. The following qualifying exigencies pertain to leave for a covered military member:

- Short-notice deployment.
 - To address any issue that arises from the fact that a covered military member is notified of an impending call or order to covered active duty seven or fewer calendar days prior to the date of deployment. Leave taken for this purpose can be used for a period of up to 7 calendar days beginning on the date a covered military member is notified of an impending call or order to covered active duty.
- Military events and related activities.
 - To attend any official ceremony, program, or event sponsored by the military that is related to the covered active duty or call to covered active duty status; and
 - To attend family support or assistance programs and informational briefings sponsored or promoted by the military, military service organizations, or the American Red Cross related to the covered active duty or call to covered active duty status.
- Childcare and school activities. For purposes of this section, “child” means a biological, adopted or foster child, a stepchild or a legal ward of a covered military member, or a child for whom a covered military member stands *in loco parentis*, who is either under age 18, or age 18 or older and incapable of self-care because of a mental or physical disability at the time the FMLA leave is to begin.

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- To arrange for alternative child care when the covered active duty or call to covered active duty status of a covered military member necessitates a change in the existing child care arrangement;
 - To provide child care on an urgent, immediate need basis (but not on a routine, regular, or everyday basis) when the need to provide such care arises from the covered active duty or call to covered active duty status;
 - To enroll in or transfer a child to a new school or day care facility, when enrollment or transfer is necessitated by the covered active duty or call to covered active duty status; and
 - To attend meetings with staff at a school or a day care facility, such as meetings with school officials regarding disciplinary measures, parent-teacher conferences, or meetings with school counselors, for a child when such meetings are necessary due to circumstances arising from the covered active duty or call to covered active duty status.
- Financial and legal arrangements.
 - To make or update financial or legal arrangements to address the covered military member's absence while on covered active duty or call to covered active duty status, such as preparing and executing financial and health care powers of attorney, transferring bank account signature authority, enrolling in the Defense Enrollment Eligibility Reporting System (DEERS), obtaining military identification cards, or preparing or updating a will or living trust; and
 - To act as the covered military member's representative before a Federal, State, or local agency for purposes of obtaining, arranging, or appealing military service benefits while the covered military member is on covered active duty or call to covered active duty status, and for a period of 90 days following the termination of the covered military member's covered active duty status.
 - Counseling.
 - To attend counseling provided by someone other than a health care provider for oneself, for the covered military member, or for a child, and that the need for counseling arises from the covered active duty or call to covered active duty status of a covered military member.
 - Rest and recuperation.
 - To spend time with a covered military member who is on short-term, temporary, rest and recuperation leave during the period of deployment. Eligible employees may take up to 5 days of FMLA leave for each instance of rest and recuperation.

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- Post-deployment activities.
 - To attend arrival ceremonies, reintegration briefings and events, and any other official ceremony or program sponsored by the military for a period of 90 days following the termination of the covered military member's covered active duty status; and
 - To address issues that arise from the death of a covered military member while on covered active duty status, such as meeting and recovering the body of the covered military member and making funeral arrangements.

- Additional activities.
 - To address other events that arise out of the covered military member's covered active duty or call to covered active duty status, and that the agency and employee agree that such leave qualifies as an exigency, and that they agree to both the timing and duration of such leave.

If requesting FMLA due to qualifying exigencies, you must submit form WH-384, Certification of Qualifying Exigency for Military Family Leave (FMLA).

70.4.13.3.2 FMLA Features and Limitations to Include Intermittent Use. The FMLA requests may not be denied if request meets the FMLA criteria as defined by 5 C.F.R. Part 630, subpart L. The FMLA may be used in conjunction with other types of leave or leave programs, e.g., voluntary leave transfer program. Employees may take only the amount of FMLA leave that is necessary to manage the circumstances that prompted the need for leave.

In accordance with the January 15, 2015, memorandum Modernizing Federal Leave Policies for Childbirth, Adoption, and Foster Care to Recruit and Retain Talent and Improve Productivity can be accessed at: <https://www.whitehouse.gov/the-press-office/2015/01/15/presidential-memorandum-modernizing-federal-leave-policies-childbirth-ad>. Requests for leave under FMLA, to include intermittent leave usage for these purposes shall be approved to the extent permitted by FMLA law and related programs (e.g., annual and sick leave) when mutually agreed upon between by the manager and employee for the following purposes:

- Pregnancy and the birth of a son or daughter and the care of such son or daughter;
- The placement of a son or daughter with the employee for adoption or foster care; or
- Bonding with a healthy child.

The FMLA may also be taken intermittently or under a work schedule reduced by the number of hours of FMLA, when mutually agreed upon between the manager and employee providing the employee submits required documentation to include:

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- The care of a spouse, son, daughter, or parent of the employee, if they have a serious health condition;
- A serious health condition of the employee; or
- Any qualifying exigency arising out of the fact that the employee's spouse, son, daughter, or parent is a covered military member on a covered active duty, or has been notified of an impending call or order to covered active duty, in the Armed Forces.

Employees may substitute the types of paid leave outlined in 5 C.F.R. § 630.1206 for unpaid leave under FMLA (*i.e.*, annual and/or sick leave consistent with laws and regulations governing the granting and use of annual or sick leave, advanced annual and/or sick leave, leave made available under the voluntary leave sharing programs). Employees may not substitute compensatory time off in lieu of overtime, compensatory time off for travel, credit hours, or time off awards for FMLA unpaid leave (FMLA-LWOP). However, an employee may use compensatory time off for travel, credit hours, or time off awards in lieu of FMLA leave. If compensatory time is used in lieu of FMLA leave, it will not count against the FMLA entitlement.

The FMLA-LWOP, or annual or sick leave substituted for FMLA-LWOP, may be taken in 15-minute increments.

Upon return to work, employees are entitled to the same or equivalent position, benefits, pay, status, and other conditions of employment. If on FMLA-LWOP, an employee is entitled to maintain health benefits as long as the employee has arranged to pay the employee's share of costs on a current basis or upon return to pay and duty status.

Employees must consider periods of FMLA-LWOP may have significant impact on employee benefits (*e.g.*, leave accrual). See OPM's fact sheet titled Effect of Extended Leave Without Pay (LWOP) (or Other non-pay Status) on Federal Benefits and Programs at: http://www.opm.gov/oca/leave/HTML/LWOP_eff.asp.

The "any 12-month period" of FMLA-LWOP begins on the date an employee first takes leave for a FMLA need and continues for 12 months. For pregnancy and birth, circumstances may require that FMLA leave begin before the actual date of birth of a child. For example, a pregnant employee may be unable to report to work because of severe morning sickness. Leave taken may begin prior to or on the actual date of birth or the placement for adoption or foster care and the 12-month period begins on that date. The employee is not entitled to 12 additional weeks of FMLA-LWOP until the previous 12-month period ends.

For the birth of a child or placement of a child for adoption or foster care, entitlement to up to 12 weeks of FMLA-LWOP expires 12 months after the date of birth or the date of placement.

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70.4.13.4 FMLA – Requirements. The employee or an individual acting on behalf of the employee may invoke FMLA leave, by written, oral, or electronic notice.

An employee may not retroactively invoke entitlement to the FMLA, unless the employee can prove that he or she was physically or mentally incapable of invoking their entitlement during the entire period of absence from work, and that a personal representative was also unable to contact the agency and invoke the employee's entitlement to the FMLA during the entire period of absence from work. Employees who meet this criterion must invoke their entitlement within two workdays after returning to work status.

Where the need for FMLA leave is foreseeable, the employee must submit a request, in WebTA, using the Leave Requests option, at least 30 days before the leave period. If the need for FMLA leave is not foreseeable, the Form should be submitted within a reasonable period appropriate to the circumstances involved.

In the case of intermittent leave for planned medical treatment, the employee must provide the dates (actual or estimates) on which such treatment is expected to be given, the duration of such treatment, and the period of recovery, if any, or the employee must specify that the serious health condition is a chronic or continuing condition with an unknown duration, if the employee is presently incapacitated, and the likely duration and frequency of episodes of incapacity.

Employees must provide notification of the intent to substitute paid leave for the period of FMLA-LWOP, prior to the date the paid leave begins.

Employees may not substitute paid leave retroactively for FMLA-LWOP previously taken.

70.4.13.5 FMLA – Procedures for Applying. Employees apply to their immediate manager, using WebTA Request for Leave or Approved Absence, no less than 30 days before leave is to begin, if the need for leave is foreseeable, or within a reasonable period appropriate to the circumstances involved, if the need for leave is not foreseeable. The manager is the approving official for FMLA request.

An FMLA request must:

- Be in writing and specifically state the employee's intent to invoke FMLA with an effective date. Unless a request for leave specifically states that it is being used as part of the employee's entitlement to FMLA, it cannot be counted against the employee's entitlement; and
- Be made no less than 30 calendar days before the date the leave is to begin if the need for the leave is foreseeable. If the need for leave is not foreseeable and the employee cannot provide 30 days' notice of their need for leave, the

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employee must provide notice within a reasonable period appropriate to the circumstances involved.

70.4.13.5.1 Medical Certification. Written medical certification issued by the health care provider of the employee or the employee's family member, as appropriate is required for an FMLA leave request. The medical certification ([WH-380-E \(FMLA Certification of Health Care Provider for Employee's Serious Health Condition\)](#) or [WH-380-F \(FMLA Certification of Health Care Provider for Family Member Serious Health Condition\)](#)) must be provided to support the FMLA request. If it is not practicable under the circumstances to provide the requested medical certification within 15 calendar days, despite the employee's diligent, good faith efforts, the employee must submit the medical certification within a reasonable period of time under the circumstances involved, but no later than 30 calendar days after the date requested. If the certification cannot be provided FMLA leave cannot be authorized and the employee may be charged AWOL or request another type of paid leave or time off, as appropriate.

70.4.13.5.2 Substitution of Paid Leave. As a rule, leave taken under the FMLA is LWOP. Upon written request, an employee may elect to substitute paid leave for the period of FMLA-LWOP. An employee cannot be required to substitute paid time off for FMLA leave. Employees must provide notification of the intent to substitute paid leave for the period of FMLA-LWOP prior to the date the paid leave begins.

An employee may not retroactively substitute paid leave for LWOP under the FMLA, except for leave made available from the Leave Transfer Program, which may be substituted retroactively.

If an employee elects to substitute paid time off for LWOP under FMLA, they must follow the guidelines outlined for the type of leave. Sick leave and advanced sick leave may only be substituted if the FMLA absence could otherwise be charged to sick leave. If the FMLA leave is for a family member's serious health condition, substituted sick leave is subject to the limitations of FFSL.

70.4.13.5.3 Intermittent Leave or Reduced Schedules. Medical treatment or recovery may require an intermittent or reduced work schedule. The employee may be temporarily placed in an available alternative position that can better accommodate the recurring periods of leave. The employee must be qualified for the alternative position. The position must also be of an equivalent grade or pay level, the same type of appointment, work schedule, status, and tenure as the former position.

70.4.13.6 Recording FMLA Time and Attendance in WebTA.

The following applies to requesting and recording leave taken as FMLA leave in WebTA:

- If the employee desires to substitute paid leave for a FMLA absence and wishes to be charged annual or sick leave in lieu of LWOP, then their leave will be

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recorded accordingly in WebTA, otherwise, LWOP will be used to document the employee absence; and

- An employee may elect to substitute annual leave or sick leave for LWOP under FMLA using one of the following in WebTA:
 - In WebTA, when the employee requests annual leave in lieu of FMLA LWOP, the Leave Type selected is “Annual Leave” and the Transaction Type is “FMLA Annual”
 - In WebTA, when the employee requests sick leave in lieu of FMLA LWOP, the Leave Type is “Sick Leave” and the Transaction Type is “FMLA Sick;” or
 - In WebTA, when the employee requests sick leave to care for a family member with a serious health condition under FMLA, and the employee is requesting Family Friendly Sick Leave, the Leave Type is “Sick Leave” and the Transaction Type is “FMLA-FFSL leave”. The employee must select one of the sick leave options as well as select an option under FMLA.

It should be noted on the employee leave request in the “remarks” section in WebTA that LWOP, annual leave, or sick leave is being requested under FMLA. Once approved by the Approving Authority, the timekeeper will track the number of leave hours taken under FMLA to help the supervisor ensure the 480-hour limit is not exceeded.

70.4.14 Leave Without Pay (LWOP).

The LWOP is an authorized non-pay status that is approved by the employee’s manager. Approval of LWOP is at managerial discretion based upon a balance of the needs of the employee and the interests of TIGTA.

Employees must request LWOP; however, they do not have a right to LWOP except in the following situations:

- Disabled veterans needing medical treatment;
- Reservists and members of the National Guard desiring leave without pay when employment is interrupted by a period of service in the uniformed service;
- Employees who invoke and meet the criteria for approval of up to 12 weeks LWOP under the FMLA; and
- Employees who have filed a claim for job related illness or injury with the U.S. Department of Labor, Office of Workers’ Compensation Programs

Employees should consider periods of extended LWOP might have significant impact on employee benefits including earning leave, health benefits, service computation date, etc. See OPM’s fact sheet, Effect of Extended Leave Without Pay (LWOP) (or Other Nonpay Status) on Federal Benefits and Programs. General Benefit’s inquiries

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may be addressed via phone at 304-480-8275, or by e-mail to benefits@fiscal.treasury.gov.

In accordance with the January 15, 2015, Presidential Memorandum - Modernizing Federal Leave Policies for Childbirth, Adoption and Foster Care to Recruit and Retain Talent and Improve Productivity, found at: <https://www.whitehouse.gov/the-press-office/2015/01/15/presidential-memorandum-modernizing-federal-leave-policies-childbirth-ad>, barring unusual or extenuating circumstances, requests for LWOP in addition to what is provided under FMLA shall be granted in accordance with TIGTA policy for purposes relating to childbirth, adoption of a child and foster care.

Employees may request LWOP without invoking FMLA and may combine the use of LWOP with other TIGTA flexibilities. Employees may request extended LWOP for up to one year after completion of five years of service to engage in full-time job-related study, or to engage in other activities, subject to work requirements and managerial approval.

Each request for extended LWOP should be examined closely to determine that the employee will return at the end of the LWOP period and that the value to the Government or the serious needs of the employee are sufficient to justify the administrative costs and inconveniences, such as:

- Increased overtime costs to accomplish the work of the position;
- Encumbrance of a position;
- Obligation to provide active employment at the end of the approved leave period;
- Eligibility for continued life insurance coverage without cost to the employee for up to one year of non-pay status; or
- Eligibility for continued health insurance coverage. Both employee and agency continue to be responsible for their respective shares of health insurance costs.

Periods of LWOP may affect entitlement to overtime pay. Using LWOP and overtime on the time and attendance (T&A) record within the same workweek may mean employees will not receive overtime pay. LWOP hours are not considered hours of work. Therefore, employees will not receive overtime pay unless the work hours (including paid leave, and/or paid non-work hours e.g., holidays, excused absence, court leave, etc.) exceed the daily tour of duty (more than eight, nine, or ten hours), 40 hours during a workweek, or more than 80 hours in a pay period.

Employees on LWOP may not be placed in a pay status, e.g., annual or sick leave the day before or the day after a holiday with the intent of paying them for the holiday. For example, if an employee is on LWOP for the month of July, the employee will not be placed on annual leave for July 3rd, solely for the purpose of paying the employee holiday pay for the July 4th holiday.

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Processing LWOP:

- LWOP up to 30 days – the manager should document the request and approval utilizing the approval process in the WebTA; and
- LWOP in excess of 30 consecutive calendar days – the manager must submit a personnel action changing the employee’s schedule to LWOP and document the request in WebTA.

Impact of LWOP:

Category	Period Excused	Impact
New employee probationary period	22 workdays	If the LWOP period extends beyond 22 days, the probationary period will be extended by the number of days beyond 22.
Within-grade increases	Two work weeks for each year in waiting period	Waiting period extended by hours in excess of excused time. Within-grade increase held until start of pay period following end of waiting period
Leave accruals	80 hours per leave year	Employee loses sick and annual accrual for any pay period in which employee accrues 80 hours of LWOP (for leave accrual purposes, the amount of LWOP hours accumulated throughout the year is dropped at the end of the leave year)
Health insurance	365 calendar days	Employee is personally responsible for premiums unless insurance is cancelled
Life insurance	365 calendar days	Life insurance will stop after 365 days
Service computation dates	Six months in a calendar year	Service computation date for leave, retirement, and RIF will be adjusted for each day over six months each calendar year
Career-ladder promotion	Manager’s decision	Manager must certify ability to work at higher grade level

70.4.14.1 Time and Attendance Documentation of LWOP. The “LWOP” code is used to record in WebTA hours of non-pay status when the employee is on approved time away from work without pay. Enter holidays that occur within a period of LWOP as LWOP. See the Family and Medical Leave Act section for information on LWOP taken under the FMLA.

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70.4.15 Absence Without Leave (AWOL).

AWOL is a non-pay status for any absence from duty not officially authorized. Although AWOL is not a disciplinary action in and of itself, being AWOL may lead to disciplinary or adverse action up to, and including, removal from the Federal service. Managers should consult with TIGTA's Office of Chief Counsel when an employee is AWOL.

An employee's WebTA record will reflect AWOL, when an employee:

- Is absent from work without approval;
- Has not notified their manager of the absence in accordance with established procedures or otherwise failed to follow leave procedures; or
- Has not provided appropriate documentation or an explanation for their absence from duty.

An AWOL time record may be changed later to another type of leave if the appropriate authority determines that the employee has satisfactorily explained the absence or presented acceptable documentation.

70.4.16 Court Leave.

Determinations on the ability to use court leave are as follows:

- Employees requested as a witness in a non-official capacity will be charged as court leave if a government entity is a party in the proceedings. Government entities include the United States, the District of Columbia (DC), a State, or a local government. If a government entity is not a party in the proceedings, such as *Smith v. Jones*, the employee must request annual leave or leave without pay to cover the absence.
- Employees called to testify in their official capacity as a Federal employee are not eligible for court leave and their time posted as regular work time. Employees summoned as a witness on their own behalf (plaintiff) for a traffic violation are not entitled to court leave.
- Court leave authorized by 5 U.S.C. § 6322 to employees serving as a witness is limited to the time required by an employee to appear personally as a witness or juror. Consequently, this statutory provision does not permit court leave to employees required to accompany minor children to court.
- Court leave for witness service is permissible only when a court or authority responsible for the proceeding summons the employee. Although a subpoena is not necessarily required, the official request, invitation, or call must be evidenced in writing. If witness service in a non-official capacity is performed on behalf of a private party, the absence is charged to leave and the employee may accept monies received from the court for services as well as money for incidental expenses such as parking, meals, mileage, or lodging.

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- Management should make a reasonable effort to adjust the work schedule for an employee (e.g., night shift to day shift or weekend to weekday) to accommodate entitlement to court leave.
- The manager must retain documentation, including the court order or summons along with a certification of attendance.

Court leave is available only to an employee who, except for jury or witness service, would be on duty or paid leave. Therefore, an employee with an intermittent work schedule or on LWOP may not be granted court leave when called to jury service.

Employees excused from jury duty for a full workday or part of a workday, (e.g., when the employee would be able to work 2 or more hours of their regularly scheduled tour of duty following a return from court leave), should return to work or request other leave.

70.4.16.1 Requesting Court Leave. When called for service that qualifies for court leave, either as a juror or as a witness, the employee must advise their manager and submit a copy of the court order, subpoena, summons, or other written request as far in advance as possible.

After employees have completed their court service, they must submit written evidence of attendance at the judicial proceeding, showing the dates (and hours if possible) served. This documentation, from the Clerk of Court or other court official, should include any money received, such as the jury or witness fees and rates thereof, or any amounts received, such for meals and transportation.

The employee must submit this documentation to their manager. The certificate of attendance proves participation in court on the date(s) specified, thus supporting the use of court leave.

An employee is responsible for communicating with their manager before court leave begins, when he or she is expected to report back to work if he or she is released from court service. If an employee is released by the court for a full workday or part of a workday, he or she is expected to return to duty. If only an hour or two remain in the employee's tour of duty, the employee would not normally be expected to return to duty.

70.4.16.2 Pay for Jury or Witness Service. An employee cannot retain fees received for jury or witness service if he or she served while in official duty status or on court leave.

If the court pays the employee for the time spent in jury or witness service in a State or local court, the employee must collect these fees and forward them to BFS. These fees are used to offset the paid court leave the agency has granted. Please note that if the employee waives such fees, the employee will be personally liable for the amount waived. Fees received in Federal or DC courts are exceptions. Employees serving in a Federal or DC court may waive the fees.

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Fees may be retained in the following instances:

- If the court pays employees for expenses such as travel, parking, or meals, they may keep this portion of the compensation.
- Jury service falls on a non-workday or on a holiday within the employee's regular TOD,
- If employee is on LWOP when called for jury or witness service.

Jury and witness fees should be forwarded with a copy of the certificate of attendance:

Regular Mail:

Bureau of the Fiscal Service
Processing, Pay and Leave Branch, Attn: Payroll
P.O. Box 1328
Avery, 2nd Floor
Parkersburg, WV 26106

Checks should be made payable to the Treasury Inspector General for Tax Administration.

70.4.16.3 Time and Attendance Documentation of Court Leave. "Court Leave" is used to record hours of absence for jury duty or witness service in WebTA.

70.4.17 Voluntary Leave Transfer Program (VLTP).

TIGTA has established a Voluntary Leave Transfer Program (Program) under which an employee may voluntarily donate unused annual leave to another TIGTA employee or to an employee of another bureau or Executive agency who needs such leave because of a medical emergency (including a medical emergency of a family member).

An approved recipient may use donated annual leave on a current basis or it may be retroactively substituted for LWOP or to liquidate advanced leave.

The Voluntary Leave Transfer Program is available to all TIGTA employees whose appointment and work schedule allow for the accrual and usage of leave and who are affected by a medical emergency as defined below.

Note: An employee is entitled to a total of 12 weeks of sick leave each year for all family care purposes. This means if the employee is applying to the VLTP for a medical emergency affecting a family member, and the employee has already exhausted their entitlement to 12 weeks of sick leave for family care in that leave year, any remaining sick leave is not considered available paid leave, and he or she would not be required to exhaust their sick leave balance before being eligible for donated leave.

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70.4.17.1 Definitions.

Leave Recipient – A current TIGTA employee for whom an application has been approved to receive annual leave from the annual leave accounts of one or more leave donors.

Leave Donor – A current Federal employee whose voluntary written request for transfer of annual leave to the annual leave account of a leave recipient which is approved by their own employing agency.

Medical Emergency – A medical condition of an employee or family member of such employee that is likely to require an employee's absence from duty for a prolonged period and to result in a substantial loss of income to the employee because of the unavailability of paid leave.

70.4.17.2 Application. To become a leave recipient, an employee or their personal representative must make a written application on OPM-630 Leave Transfer Program Recipient Request, to the employee's immediate manager.

The application must include:

- The name, position, title, and grade or pay level of the potential recipient;
- The reason that the transferred leave is needed, including a brief description of the nature, severity, and anticipated duration of the medical emergency. If the medical emergency is a recurring one, the applicant must provide the approximate frequency of the medical emergency. If the employee's description is not sufficient for the approving official to make a decision, a signed statement by the potential leave recipient's (or family member's) physician or other appropriate experts, may be requested from the applicant regarding the nature, severity and/or duration of the medical emergency and
- Certification that the medical emergency is expected to result in an unpaid absence of at least 24 hours. For a part-time employee, the medical emergency must be expected to result in an unpaid absence of at least 30 percent of the average number of hours in the employee's biweekly scheduled tour of duty.

70.4.17.2.1 Leave Recipient Application. Once the employee's immediate manager reviews the application to ensure the application is complete and addresses the above requirements, the manager is responsible for forwarding the application to the Leave Transfer Coordinator at the BFS/ARC at payroll@fiscal.treasury.gov. Incomplete applications may delay the approval of the employee into the Program. For assistance in reviewing applications, managers may contact payroll@fiscal.treasury.gov.

The Leave Transfer Coordinator will review the application to ensure all requirements are met. Upon review and approval of the application by the Leave Transfer Coordinator, the application is forwarded to the TIGTA Director, HC&PS. The Director,

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HC&PS is responsible for obtaining final approval from the appropriate Approving Official. The Inspector General and Function Heads are the final deciding official for employees directly under their supervision.

If the request is disapproved, the Approving Official will provide an explanation. The Leave Transfer Coordinator will send notification to the employee and their immediate manager that the application has not been approved and the reasons for its disapproval.

Upon approval, the TIGTA Director, HC&PS will prepare an e-mail to the employee notifying him or her of the approved request and to solicit leave donations.

The Leave Transfer Coordinator will notify the employee, the manager and the timekeeper, via e-mail, of the number of hours that have been donated to the employee as donations are received. The Coordinator will also provide instruction to timekeepers for application of donated leave in the WebTA.

70.4.17.2.2 Donor Application. The following leave donation restrictions apply:

- Within the leave year, a leave donor may donate no more than a total of one-half of the amount of annual leave he or she would be entitled to accrue during that leave year;
- A leave donor who is projected to have leave that otherwise would be subject to forfeiture at the end of the leave year, may donate no more than the number of hours remaining in the leave year (as of the transfer date) for which the leave donor is scheduled to work and receive pay;
- Annual leave may not be donated to an immediate manager; and
- The minimum donation is two hours.

TIGTA employees who wish to donate leave must complete an [OPM Form 630-A](#), Request to Donate Annual Leave to Leave Recipient under the Leave Transfer Program (Within Agency), and submit it to the Leave Transfer Coordinator at payroll@fiscal.treasury.gov. Employees who input their time into WebTA will use the Leave Donation feature to initiate the donation process.

Leave donations from an employee from another agency requires the Leave Transfer Coordinator or representative from that agency to coordinate with the Leave Transfer Coordinator for TIGTA at payroll@fiscal.treasury.gov. Employees from another agency, who want to donate leave to a TIGTA employee, must complete [OPM Form 630-B](#), Request to Donate Annual Leave to Leave Recipient under the Voluntary Leave Transfer Program (Outside Agency), and indicate the person to receive is an approved leave recipient. This documentation must include a telephone number and address of a representative at the other Federal agency for verification purposes. The other agency will be responsible for forwarding the [OPM Form 630-B](#) to the Leave Transfer Coordinator at payroll@fiscal.treasury.gov to verify that the donation has been made.

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Note: Except in the case of family members, leave donations from employees of other Federal agencies will only be accepted when the amount of annual leave to be transferred from leave donors from within the Treasury Department is not sufficient to meet the needs of the leave recipient.

The Leave Transfer Coordinator will contact the representative at the other agency to verify all information. If the subject employee is not an approved recipient, the donating employee will be notified that the transfer will not take place.

If verification is obtained, the donating employee's agency representative will notify the employee that their annual leave balance has been reduced by the number of hours donated.

Timekeepers will not need to adjust the leave donor balances in the time and attendance system for internal donations within TIGTA. BFS/ARC will input all the required donor information into the time and attendance system upon receipt and approval of [OPM Form 630-A](#). The donated leave will automatically be deducted from the donor's annual leave balance in WebTA. Timekeepers will be able to view the deductions when they review the employee's summary page. The only update the timekeepers will need to make is to the employee's Individual Leave Record.

For donations to employees at another agency outside of TIGTA, [OPM Form 630-B](#) will be required. When the donation form is received by BFS/ARC at payroll@fiscal.treasury.gov, and approved, the timekeeper will be notified to adjust the forward annual leave balance of the donor in WebTA.

70.4.17.3 Accruing Annual and Sick Leave. While using donated leave, the maximum amount of annual and sick leave that can be accrued by a leave recipient is 40 hours each. Any leave accrued while using donated leave will be maintained in separate leave accounts. For part-time employees, the maximum amount of annual and sick leave that can accrue shall be no more than the average number of hours in the employee's weekly scheduled tour of duty.

While a recipient is using donated leave, accrued annual and sick leave cannot be used or credited to the recipient's regular leave accounts until the beginning of the pay period after the medical emergency ends, or if the medical emergency has not ended, once the employee has exhausted all leave available through donations.

70.4.17.4 Use of Donated Leave. A recipient must use their available annual and sick leave before donated leave can be used for a medical emergency. For a family member's medical emergency, the recipient must exhaust all of their annual leave and all FFSL entitlements before using donated leave.

Donated leave may be used only for the purpose of the medical emergency for which the application was approved.

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The donated annual leave will be applied in the following sequence provided the medical emergency was approved for the periods covered by the following absences:

- LWOP – An amended T/A must be transmitted replacing the previously charged LWOP with donated annual leave;
- Advanced sick leave (until indebtedness is liquidated); or
- Advanced annual leave (unless indebtedness is liquidated).

Donated leave may not be used after the termination of the medical emergency. Should there be donated annual leave remaining to the credit of the recipient upon termination of the medical emergency, the leave will be restored to the donors.

70.4.18 Furloughs.

Employees may be placed in a non-pay furlough status because of lack of appropriated funds, lack of work, or other non-disciplinary reasons. A personnel action in HR Connect is required to furlough an employee for one day or more and to return the employee to duty following a furlough.

70.4.18.1 Time and Attendance Documentation of Furloughs. A “Furlough” code is used to record these hours of non-pay status in WebTA.

70.4.19 Suspensions.

Employees are placed on suspension in an unpaid status through a personnel action entered into HR Connect. A personnel action in HR Connect is also required to return these employees to duty. Managers should inform a timekeeper when an employee is suspended.

70.4.19.1 Time and Attendance Documentation of Suspensions. The “Suspension” code is used to record hours of suspension in WebTA. Enter holidays that occur within a period of suspension as a day of suspension.

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Appendix I – OPM Handbook on Alternative Work Schedules – Models of Flexible Work Schedules

Models of Compressed Work Schedules

FOUR-DAY WORK WEEK	THREE-DAY WORK WEEK	5/4-9 COMPRESSED PLAN
<p>6 a.m. 10 2 6 p.m.</p> <p>M 10 T 10 W 10 Th 10 F</p> <p>Core hrs. include 1/2 hr. lunch</p> <p>TOTAL HOURS WORKED WEEKLY = 40</p>	<p>6 a.m. 6 p.m.</p> <p>M Group A T Group A W Group A Th Group B F Group B Sa Group B</p> <p>EACH GROUP WORKS 13 HOURS, 20 MINUTES PER WORKDAY, FOR A TOTAL OF 40 HOURS PER WEEK</p>	<p>Group A Week 1 Week 2 M 8 8 T 8 8 W 8 8 Th 8 8 F 8 8</p> <p>Group B Week 1 Week 2 M 8 8 T 8 8 W 8 8 Th 8 8 F 8 8</p> <p>TOTAL HOURS WORKED BY GROUP A=80 TOTAL HOURS WORKED BY GROUP B=80</p>

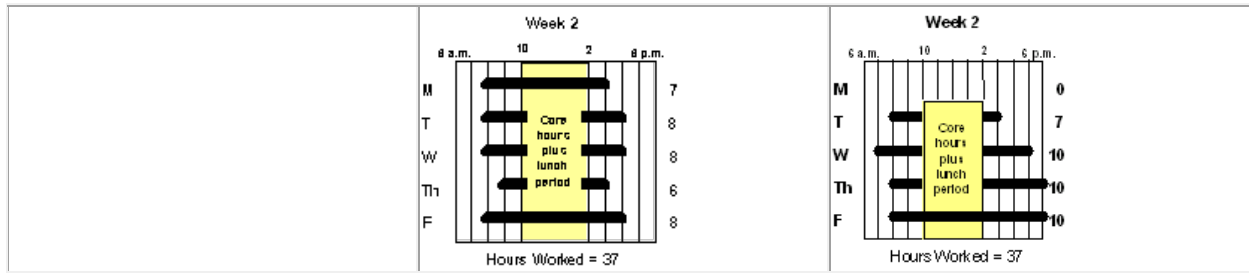
These models typify the more common types of CWS. They are not meant to be all-inclusive. Agencies should develop schedules tailored to meet their specific needs.

Models of Flexible Work Schedules

FLEXITOUR SCHEDULE	GLIDING SCHEDULE	
<p>Flexible Hours 6 to 9 a.m. Core Hours plus lunch period Flexible Hours 3 to 5 p.m.</p>	<p>Customer Service Hours Flexible Hours 7 to 9 a.m. Core Hours plus lunch period Flexible Hours 3 to 6 p.m. 7:30 a.m. to 4:00 p.m.</p>	
VARIABLE DAY SCHEDULE	VARIABLE WEEK SCHEDULE	MAXIFLEX SCHEDULE
<p>6 a.m. 10 2 6 p.m.</p> <p>M 10 T 7 W 10 Th 8 F 5</p> <p>Core hours plus lunch period</p> <p>Total Hours Worked Weekly = 40</p>	<p>Week 1 6 a.m. 10 2 6 p.m.</p> <p>M 10 T 9 W 10 Th 8 F 8</p> <p>Core hours plus lunch period</p> <p>Hours Worked = 45</p>	<p>Week 1 6 a.m. 10 2 6 p.m.</p> <p>M 10 T 9 W 10 Th 8 F 8</p> <p>Core hours plus lunch period</p> <p>Hours Worked = 45</p>

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Total Hours Worked Biweekly = 82
Basic Work Requirement = 80
Remaining Credit Hours = 2

Note: These models typify the more common types of FWS. The Flexitour and gliding schedule examples show daily work schedules. The variable day schedule example is a weekly schedule. The variable week schedule and Maxiflex examples are biweekly work schedules. These models are not meant to be all-inclusive. Agencies may develop schedules tailored to meet their specific needs.

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Appendix II – Additional Travel Issues and Related Scenarios

Issue: Employee Returns to Permanent Post of Duty Earlier Than Originally Scheduled

Scenario A: A GS-511 Auditor is scheduled for official travel Monday – Friday. However, work is completed Thursday at 4:30 p.m., and the employee requests and receives prior approval by phone or via e-mail from their manager to return to their permanent post of duty Thursday after the completion of the work instead of Friday during regular working hours. The employee’s regular working hours are 8:00 a.m. to 4:30 p.m.

Thursday Departure at 4:30 p.m. from Temporary Duty Station

4:30 – 5:30 p.m.	5:30 – 6:00 p.m.	6:00 – 6:30 p.m.	6:30 – 8:30 p.m.	8:30 – 9:30 p.m.
Drive to airport	Dinner at airport	Wait at airport	Plane departs/lands	Drive home
Creditable travel time	Non-creditable travel time	Creditable travel time	Creditable travel time	Non-creditable travel time

Travel Comp Time Calculation (if pre-approval for returning Thursday was obtained from manager)

Total travel time	5 hours
Minus	
Travel time within regular working hours	0
Travel to/from airport within limits of official duty station	1 hour
Bona fide meal period	0.5 hour
Compensatory time off for travel	3.5 hours

Friday Departure from Temporary Duty Station if Employee Elected to Return Home during Regular Working Hours on Friday

10:30 - 11:30 a.m.	11:30 – 1:30 p.m.	1:30 – 3:30 p.m.	3:30 – 4:30 p.m.
Drive to airport	Wait at airport	Plane departs/lands	Drive home
Regular working hours	Regular working hours	Regular working hours	Regular working hours

Travel Comp Time Calculation (if pre-approval for returning Thursday was not obtained from manager)

Total travel time	6 hours
Minus	
Travel time within regular working hours	6 hours
Compensatory time off for travel	0 hour

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Employees must receive pre-approval from their manager for all travel comp time. In situations where an employee's travel arrangements change from the situation previously approved by their manager, travel comp time credited will be based on the new travel arrangements. Without the pre-approval for the revised travel arrangements, the employee must be credited with the lesser of the travel comp time that would be earned under both scenarios. From the comparison of the travel comp time for Thursday and Friday, the employee would not be credited with any travel comp time if they did not receive prior approval from their manager to travel Thursday. The employee did not earn travel comp time for travel Friday as compared to 3.5 on Thursday evening. If the employee traveled Friday as originally scheduled, they would have traveled during regular working hours and would not have earned travel comp time.

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Issue: Delayed or Cancelled Flights

Scenario B: An employee is returning from a temporary duty station to their permanent post of duty on a regular workday. Their flight is scheduled to depart at 2:00 p.m. with the scheduled arrival at the permanent post of duty at 4:30 p.m.; however, the flight is delayed and does not depart until 4:30 p.m. The employee does not arrive at the airport at the permanent post of duty until 7:30 p.m. and does not arrive home until 8:30 p.m. The employee's regular working hours are 8:00 a.m. to 4:30 p.m. The employee's manager has not approved compensatory time off for travel in advance.

Return Travel to Permanent Post of Duty

11:30 a.m. – 4:30 p.m. Drive to airport Lunch at airport Wait at airport	4:30 – 7:30 p.m. Plane departs/lands	7:30 – 8:30 p.m. Drive home
Regular working hours	Creditable travel time	Non-creditable travel time

Travel Comp Time Calculation

Total travel time	9 hours
Minus	
Travel time within regular working hours	5 hours
Travel to/from airport within limits of official duty station	1 hour
Compensatory time off for travel	3 hours

TIGTA's policy is that travel comp time must be approved in advance. However, a manager, in compliance with TIGTA policy, has discretion in crediting travel comp time for situations where unforeseen delays extend an employee's travel time. Employees who encounter unforeseen circumstances such as delayed or cancelled flights must make reasonable attempts to notify their manager of the circumstance and the

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possibility that travel comp time may apply or may be increased due to the unforeseen circumstance. Employees should use telephone or e-mail to contact their manager. Approving compensatory time off for travel after the fact should be done in rare instances.

Scenario C: A GS-2210 Information Technology Specialist is returning to their permanent post of duty from their temporary duty station on a Saturday after completion of work Friday evening. The employee's wait at the airport is four hours, including a one-hour delay.

Travel from temporary duty station to permanent post of duty

8:00 – 9:00 a.m.	9:00 – 9:30 a.m.	9:30 – 1:30 p.m.	1:30 – 4:30 p.m.	4:30 – 5:30 p.m.
Drive to airport	Breakfast at airport	Wait at airport – usual wait up to 3 hours Extended wait – 1 hour	Plane departs/lands	Drive home
Creditable travel hours	Non-creditable travel time	3 hours creditable travel time	Creditable travel hours	Non-creditable travel time

Travel Comp Time Calculation

Total travel time	9.5 hours
Minus	
Travel time within regular working hours	0 hour
Travel to/from airport within limits of official duty station	1 hour
Bona fide meal period	0.5 hour
Extended Waiting Period – not creditable	1 hour
Compensatory time off for travel	7 hours

See 5 C.F.R. § 550.1404(b) (2). Time in travel status includes only the time actually spent traveling between the official duty station and a temporary duty station, or between two temporary duty stations, and the usual waiting time that precedes or interrupts such travel (e.g., waiting time for a scheduled flight, waiting time for a connecting flight). Employees may be credited up to three` hours for usual waiting time at a transportation terminal.

Extended or unusual waiting times are not considered time in travel status. If an employee experiences an unusually long wait prior to their initial departure or between actual periods of travel during which the employee is free to rest, sleep or otherwise use the time for their own purposes, the extended waiting time is not creditable time in travel status.

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Issue: FLSA Non-Exempt Employee Travel – Government Controlled

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Scenario D: A GS-301-9 Office Manager (FLSA Non-Exempt) is required to travel to a temporary duty station for a meeting or training class that begins at 9:00 a.m. Monday; the meeting/training is Government controlled. The meeting/training class ends at 3:00 p.m. Friday. The instructions issued to the Office Manager stated that Sunday and Friday were the designated travel days. The Office Manager's regular working hours are 8:00 a.m. to 4:30 p.m.

Sunday Departure to Temporary Duty Station

1:30 – 2:30 p.m.	2:30 – 3:30 p.m.	3:30 - 5:30 p.m.	5:30 – 6:30 p.m.
Drive to airport	Wait at airport – 1 hour	Plane departs/lands - 2 hours	Taxi to hotel
Overtime	Overtime	1 hour Overtime; 1 hour Creditable travel time	Creditable travel time

Travel Comp Time Calculation

Total travel time	5 hours
Minus	
Travel time within regular working hours	0 hour
Travel outside regular working hours with compensation	3 hours
Bona fide meal period	0 hour
Extended Waiting Period	0 hour
Compensatory time off for travel	2 hours

Friday Departure from Temporary Duty Station:

3:00 – 4:00 p.m.	4:00 – 5:30 p.m.	5:30 – 7:30 p.m.	7:30 – 8:30 p.m.
Taxi to airport	Wait at airport	Plane departs/lands	Drive home
Regular working hours	30 minutes Regular working hours; 1 hour overtime	Overtime	Overtime

Travel Comp Time Calculation

Total travel time	5.5 hours
Minus	
Travel time within regular working hours	1.5 hours
Travel outside regular working hours with compensation	4 hours
Bona fide meal period	0 hour
Extended Waiting Period	0 hours
Compensatory time off for travel	0 hour

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Issue: FLSA Non-Exempt Employee Travel – Non-Government Controlled

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Scenario E: A GS-318-9 Office Manager (FLSA Non-Exempt) is required to travel to a temporary duty station for a meeting or training class that begins at 9:00 a.m. Monday by a private vendor and is not Government controlled. The meeting/training class ends at 3:00 p.m. Friday. The instructions issued to the Office Manager stated that Sunday and Friday were the designated travel days. The Office Manager's regular working hours are 8:00 a.m. to 4:30 p.m.

Sunday Departure to Temporary Duty Station

1:30 – 2:30 p.m.	2:30 – 3:30 p.m.	3:30 - 5:30 p.m.	5:30 – 6:30p.m.
Drive to airport	Wait at airport	Plane departs/lands	Taxi to hotel
Overtime	Overtime	Overtime	Overtime

Travel Comp Time Calculation

Total travel time	5 hours
Minus	
Travel time within regular working hours	0 hour
Travel outside regular working hours with compensation	5 hours
Bona fide meal period	0 hour
Extended Waiting Period	0 hour
Compensatory time off for travel	0 hour

Friday Departure from Temporary Duty Station:

3:00 – 4:00 p.m.	4:00 – 5:30 p.m.	5:30 – 7:30 p.m.	7:30– 8:30 p.m.
Taxi to airport	Wait at airport	Plane departs/lands	Drive home
Regular working hours	30 minutes regular working hours; 1 hour Overtime	Overtime	Overtime

Travel Comp Time Calculation

Total travel time	5.5 hours
Minus	
Travel time within regular working hours	1.5 hours
Travel outside regular working hours with compensation	4 hours
Bona fide meal period	0 hour
Extended Waiting Period	0 hour
Travel to/from airport within limits of official duty station	0 hour
Compensatory time off for travel	0 hour

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Issue: Special Agents and LEAP

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Scenario F: A GS-1811 Special Agent is required to travel to a temporary duty station on Monday; the agent returns to their permanent post of duty on Friday. The agent's regular working hours are 8:00 a.m. to 4:30 p.m. The Special Agent is not traveling to training.

Travel from permanent post of duty to temporary duty station on Monday

7:00 – 8:00 a.m.	8:00 – 10:00 a.m.	10:00 – 12:00 p.m.	12:00 – 1:00 p.m.
Drive to airport	Wait at airport	Plane departs/lands	Drive to worksite
Non-creditable travel time	Regular working hours	Regular working hours	Regular working hours

Travel from temporary duty station to permanent post of duty on Friday

4:30 – 5:30 p.m.	5:30 – 6:30 p.m.	6:30 – 8:30 p.m.	8:30 – 9:30 p.m.
Drive to airport	Wait at airport	Plane departs/lands	Drive home
LEAP	LEAP	LEAP	LEAP

In this example, the employee's compensatory time off for travel entitlement is as follows:

Total travel time	11 hours
Minus	
Travel time within regular working hours	5 hours
Travel time outside regular working hours with compensation	5 hours
Travel to/from airport within limits of official duty station	1 hour
Bona fide meal period	0 hour
Compensatory time off for travel	0 hours

Scenario G: A GS-1811 Special Agent travels Sunday for a Government training event that begins on Monday and ends on Friday. The agent's regular working hours are 8:00 a.m. to 4:30 p.m.

Travel from permanent post of duty to temporary duty station on Sunday

5:00 – 6:00 p.m.	6:00 – 7:30 p.m.	7:30 – 9:30 p.m.	9:30 – 10:00 p.m.
Drive to airport	Wait at airport	Plane departs/lands	Drive to hotel
Non-creditable travel time	Creditable travel time	Creditable travel time	Creditable travel time

Travel from temporary duty station to permanent post of duty on Friday

4:30 – 5:30 p.m.	5:30 – 6:30 p.m.	6:30 – 8:30 p.m.	8:30 – 9:30 p.m.
Drive to airport	Wait at airport	Plane departs/lands	Drive home
Creditable travel time	Creditable travel time	Creditable travel time	Non-creditable travel hours

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In this example, the employee's compensatory time off for travel entitlement is as follows:

Total travel time	10 hours
Minus	
Travel time within regular working hours	0 hour
Travel time outside regular working hours with compensation	0 hour
Travel to/from airport within limits of official duty station	2 hours
Bona fide meal period	0 hour
Compensatory time off for travel	8 hours

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Appendix III – Leave Accruals and Charges

Employees may accrue and charge the following time increments for various types of leave:

Leave Type	Accrual	Charge	Other
Annual	one hour	15 minutes	<ul style="list-style-type: none"> • Must be approved by manager.
Sick	one hour	15 minutes	<ul style="list-style-type: none"> • Must be approved by manager.
Compensatory Time	30 minutes	30 minutes	<ul style="list-style-type: none"> • May not be used until after it is earned, if in the same pay period. • An employee may not work compensatory time at the end of a week to offset time off taken earlier in the week • Cannot be used to offset advanced sick or annual leave. • An employee should use compensatory time before annual leave is used, unless the employee has annual leave, which would be forfeited, and it is pay period 16 or later in the leave year. Although compensatory time is required to be used before annual leave, if the employee has a balance of compensatory time including a partial hour, and the employee takes the whole day off, the partial hour will be retained for later use.

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Compensatory Time for Religious Observance	30 minutes	30 minutes	<ul style="list-style-type: none"> • May be worked before or after the compensatory time off is granted. • May not be worked more than two pay periods in advance of the compensatory time off, and must be worked within one pay period after the compensatory time off. Since employees will work, the compensatory time within two pay periods before the compensatory time off or one pay period after, there is no provision for carry forward of compensatory time past the one pay period after the compensatory time off is needed.
Credit Hours	one hour	one hour	<ul style="list-style-type: none"> • Employees may earn no more than two credit hours per workday or more than eight credit hours per non-work day. • Credit hours may be taken only after they have been earned. • May be taken within the same pay period as earned. • The number of credit hours that can be carried forward to the next pay period may not exceed 24 hours.

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Leave Without Pay	N/A	one hour	<ul style="list-style-type: none">• Must be requested by the employee.
Absent Without Leave (AWOL)	N/A	15 minutes	

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Appendix IV – Request to Earn and Use Religious Compensatory Time (RCT)

ATTACHMENT: SAMPLE REQUEST

Request to Earn and Use Religious Compensatory Time (RCT)

Date:

To: Supervisor

From: Employee

I am requesting to use 24 hours of Religious Compensatory Time (RCT) on March XX-XX, XXX to participate in/attend Easter Youth Retreat/Bible Study. Because I am Methodist, I am required/choose to participate in/attend this observance/event and must abstain from work duties during this time.

I plan to work the additional hours on the following dates and times in order to earn and repay the advanced RCT:

Monday, March 14 2 hours (5pm-7pm)
Tuesday, March 15 1 hour (5pm-6pm)
Saturday, March 26 4 hours (12pm-4pm)
Monday, March 28 2 hours (5pm-7pm)
Tuesday, March 29 2 hours (5pm-7pm)
Wednesday, March 30 2 hours (5pm-7pm)
Tuesday, April 12 3 hours (5pm-8pm)
Thursday, April 14 1 hour (5pm-6pm)
Saturday, April 17 7 hours (10am-5pm)

I understand that I may earn the RCT hours up to 13 pay periods before and 13 pay periods after this specific religious observance/event. In the event I have not earned enough hours to repay the RCT, I will be charged annual leave, earned credit hours, compensatory time in lieu of regular overtime, compensatory time for travel, or time off awards for any remaining balance of hours not earned but used. I further understand that neither regular Compensatory Time nor Overtime can be earned while there is a negative RCT balance of unpaid hours and that at no time can I be advanced more than 80 hours of RCT.

I also understand that each religious observance throughout the leave year will be handled with separate requests, and that I cannot "bank" any RCT hours earned. I must use those hours earned for the intended religious observance/event, but if I am unable to do so due to extenuating circumstances, then I will use/exhaust those earned hours for the next religious observance/event. I will submit a revised statement of intent

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informing management of the dates that I will be using the remaining hours of RCT that were previously earned but were unable to use.

Please reply indicating your approval or denial of the RCT plans.

Thank you for your consideration of this request.

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CHAPTER 600 – MISSION SUPPORT

70 – Personnel

70.5 Employee Services and Benefits

70.5.1 Nature and Purpose.

This section provides an overview of the various tools and information available to Treasury Inspector General for Tax Administration (TIGTA) employees on personal benefit and payroll accounts. This guide contains key services for employees to manage their own benefits.

70.5.1.1 Responsibilities.

Employees – Responsible for proper utilization of the various personnel systems described in this section as well as obtaining and securing their PIN numbers for these systems.

Bureau of the Fiscal Service/Administrative Resource Center (BFS/ARC) – As TIGTA's servicing personnel office, responsible for the accuracy and timeliness of information supplied by the system.

70.5.2 Services and Benefits.

General information about benefits available to all Federal employees can be found on the BFS/ARC web site. Employees with specific questions should contact BFS/ARC, whose staff can provide assistance on personnel/payroll issues, life and health insurance issues, and the use of the various automated personnel systems described below.

70.5.2.1 HR Connect. The HR Connect is a Treasurywide system that provides employees access to their personnel data and quick access to benefits and pay information. The Employee Self-Service (ESS) Module allows employees to view and update selected personnel data such as address changes, name changes, date of birth, education level, and race or national origin information. The ESS does not replace Employee Express or other services as each focuses on different types of information.

The use of ESS is not mandatory.

70.5.2.2 Employee Express. The Employee Express is a computer-based administrative system that provides employees with the ability to input certain payroll transactions. This capability provides direct control of the changes without the use of forms or the mail system. Use of this system is mandatory for certain payroll actions, such as a change in Federal and/or State withholding allowance; voluntary savings allotments; enrollment, change, or cancellation of the contribution amount to a Thrift

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Savings Plan (TSP) account; and enrollment in the Federal Employee's Health Benefits (FEHB) program. Employees may access Employee Express through the BFS web site or directly at <https://www.employeeexpress.gov/DefaultLogin.aspx>. Employee Express may also be reached at 1-800-827-6290.

70.5.2.3 Thriftline. The Thriftline is the Federal Retirement Thrift Investment Board's automated telephone system for the TSP. This system can be accessed for obtaining information on your account, on rates of return or plan news, loans, withdrawals and making interfund transfers.

The Federal Retirement Thrift Investment Board also maintains a website (www.tsp.gov), which allows participants to access their account information, read the latest Thrift Savings Plan news and updates, and has interactive calculators to project future TSP earnings.

70.5.2.4 National Finance Center (NFC). The NFC homepage (www.nfc.usda.gov) has a link known as the "Employee Personal Page." Through this site, employees can access personnel and payroll information such as your Earnings and Leave Statement, W-2 statement, and deductions for health insurance, savings bonds, and life insurance.

The NFC sends a Personal Benefits Statement once a year (generally in the Spring) to TIGTA employees. The Personal Benefits Statement describes the estimated value of benefits available to you for voluntary retirement, disability retirement, or death. It also includes estimated annuity benefits and account balances from the TSP, annual contributions to Social Security and/or Medicare benefits, and other guidance.

70.5.2.5 Employment Verification. Employees needing verification of employment should use the automated system theworknumber.com or contact a Human Resources Assistant in the Personnel and Payroll Processing Section at BFS. The phone numbers of these Assistants are listed on the BFS web site. For more information on how to use The Work Number see [Exhibit \(600\)-70.5.1](#).

70.5.3 Length of Service Awards.

In recognition of their years of Federal Government service, TIGTA employees will receive length of service certificates in 5-year increments beginning at their 10-Year Anniversary Date. Employees will also be given pins in recognition of their service. The BFS Human Resources staff provides TIGTA employees with the length of service certificates and pins as part of our service contract. TIGTA employees receive both length of service certificates and pins once employees reach the following Federal career milestones:

Milestone	Signature
10 Years	Employee's Second Line Manager
15 Years	Employee's Second Line Manager
20 Years	Employee's Second Line Manager

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25 Years	Inspector General
30 Years+ (in 5-year increment, e.g., 35 Years, 40 Years)	Inspector General

The BFS staff mails the certificates and pins for 25 years to the TIGTA Human Capital and Personnel Security (HCPS) Director, who is responsible for obtaining the Inspector General's signature, if appropriate, and forwarding the certificate and pin to the appropriate manager for presentation. For length of service certificates for 25 years or greater, the TIGTA HCPS staff will mail a framed signed certificate to the appropriate manager for presentation to the employee. For 20 years and less, BFS will send certificates and pins directly to the appropriate second-line manager.

Employees who did not receive length of service certificates and/or pins for the milestones listed above should contact benefits@fiscal.treasury.gov to request them; included in this e-mail should be the employee's name, the manager's name, and the number of years for which the employee is requesting a certificate and/or pin.

70.5.4 Condolence Letters.

In the event of the loss of an employee's close relative, condolence letters (or notes) may be sent to the employee. The employee's manager should draft the content of the letter or note to be signed by the Inspector General containing the following information:

- Employee name
- Name of deceased
- Other information deemed pertinent

The letter or note content should be forwarded to the TIGTA HCPS Director whom will obtain the Inspector General's signature and ensure the letter is mailed to the employee.

70.5.5 Retirement Seminars and Annuity Estimates.

TIGTA supports employees in making informed decisions about retirement. As such, employees will not be required to take leave to attend retirement seminars. Washington, DC-area employees are permitted to attend seminars in the immediate Washington, DC area. Field employees are permitted to attend seminars in their immediate areas, if available, or, if not available within their immediate areas, within a reasonable proximity to their post-of-duty. The immediate managers of field employees will determine what is within reasonable proximity. Generally, reasonable proximity will be within a short driving distance of the employee's post-of-duty.

When choosing a retirement seminar, employees and managers should consider a seminar that is geared towards the employee's specific retirement system (e.g., FERS, CSRS, Law Enforcement).

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70.5.5.1 Retirement Seminars. The Internal Revenue Service (IRS), other government agencies and commercial vendors provide retirement planning seminars for Federal employees.

- Internal Revenue Service Pre-Retirement Seminars. Each year the IRS offers free pre-retirement seminars for IRS employees who are eligible for retirement within the next six years. TIGTA employees are invited to attend these seminars; however, specific TIGTA benefits are not addressed. Retirement issues specific to law enforcement officers are briefly discussed at these seminars.

Separate seminars will be offered for Civil Service Retirement System (CSRS) and Federal Employees Retirement System (FERS) employees each quarter of the year. Topics covered during these seminars include the following:

- Social Security Benefits
- The Thrift Savings Plan
- Health Benefits Plans
- Life Insurance Programs

Scheduled dates and other seminar information will be posted under the Pay, Leave and Benefits tab of the [IRS Employee Resource Center](#) link, which is located within the Personnel section on the TIGTA homepage.

Prior to attending a seminar, employees must discuss their plans to attend a seminar with their managers; managers must approve the request to attend these seminars, as the employee will be out of the office. Prior to the seminar, employees who are within one to three years of retirement eligibility can request that BFS provide an estimate of their annuity. This request should be made no later than 120 days prior to attending the seminar. See Retirement Annuity Estimates, Section 70.5.5.2, for additional information.

Employees attending the IRS seminars need to bring a copy of the [Document 9921](#), Pre-Retirement Planning Seminar Participation Materials. The publication can be ordered by linking to the [Document 9921](#) and should be ordered **at least 10 days prior to attending a seminar**. (This large document is downloadable for printing, but this is not recommended.)

Employees and their spouses can attend these seminars throughout the country at Interactive Video Teletraining ([IVT](#)) locations. The employee should inform his or her manager to ensure local security procedures are followed to allow a spouse entrance to the seminar. The [IVT](#) site links to the Internal Revenue Satellite Network (IRSN) that lists viewing locations in the employee's area. While pre-registration is not required, employees should contact the IRSN Downlink Coordinator listed at the location selected to confirm the broadcast will be delivered at that location.

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Employees unable to attend an IRS seminar can order a closed-captioned videotape or CD-ROM using the following procedures:

- Call toll-free 1-866-743-5748; or TTY toll-free 1-866-924-3578
- Select the Employee Resource Center (ERC)
- Select Option 2 (Employee Connection)
- Select Main Menu 4, and Submenu 1 for the videotape or Submenu 7 for the CD-ROM and follow the prompt to order the FERS or CSRS version

A copy of the [Document 9921](#) will accompany the videotape or CD-ROM.

- Other Government Agency and Commercial Vendors. Various other government agencies such as OPM and the USDA Graduate School and commercial vendors provide retirement planning seminars to Federal employees for a fee. Employees interested in attending one of these should consult their functional training coordinator for more information. The cost of these seminars will be charged to the appropriate functional training budget. As such, approval rules for requesting training opportunities must be followed.

After obtaining information from their functional training coordinators and prior to attending one of these seminars, employees must discuss their plans with their managers; managers must approve the request to attend these seminars, as the employee will be out of the office. Prior to the seminar, employees who are within one to three years of retirement eligibility can request that BFS provide an estimate of their annuity. This request should be made no later than 120 days prior to attending the seminar. See Retirement Annuity Estimates, Section 70.5.5.2, for additional information.

70.5.5.2 Retirement Annuity Estimates. TIGTA employees may obtain retirement annuity estimates from the BFS Benefits staff by sending a request to the benefits@fiscal.treasury.gov e-mail address. Employees should state the anticipated retirement date in the request.

Typically, employees who are eligible to retire within one to three years should submit a request no later than 120 days before the needed date. Employees should keep in mind that retirement annuity estimates require significant time and labor to complete. The BFS will make every effort to honor all requests in a timely manner. The Benefits staff will contact the requesting employee to discuss the request.

70.5.6 Employee Assistance Program.

70.5.6.1 Purpose and Scope. The purpose of the Employee Assistance Program (EAP) is to motivate employees in need of assistance to accept early counseling to help them regain their productive capability; minimize absenteeism, sick leave, and grievances; reduce the need for disciplinary action; and improve morale. In such cases,

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only the fact that the employee has complied with the referral is made available without the express written consent of the employee. The EAP is a confidential consultation and referral program available to all TIGTA employees and when feasible, to immediate families of employees who have alcohol, drug, or emotional problems.

70.5.6.2 Authorities.

- 42 United States Code (U.S.C.) 290
- 5 U.S.C. 7361
- 5 U.S.C. 7362
- 5 Code of Federal Regulations 792

70.5.6.3 Responsibilities. The EAP Counselors providing direct services to TIGTA employees have the responsibility for the following:

- Adherence to all governmental and professional regulations and ethical codes regarding confidentiality and their scope of practice.
- Maintenance of professional liability coverage when EAP services are provided through a contractor agreement.
- Consultations and/or briefings to management and employees to promote understanding of EAP and to facilitate referrals when appropriate.

70.5.6.4 Counseling Services. Licensed, certified clinicians can assist employees with issues such as marriage problems, problems with adolescents and children, alcohol and other drug dependency, relationship problems including with co-workers and friends, problem in balancing work and family, dealing with job stress, job change, relocation, and life change. These services are available 24 hours a day, 365 days a year.

70.5.6.5 Worklife Services. Legal, Financial, Pre-Retirement Planning and Organizing Life's Affairs consultations are available by telephone. The services available to employees and dependents include:

- Financial Planning. Financial Planners can provide assistance in addressing and resolving financial problems such as credit rights and options, gambling and budgeting, obtaining information on types of loans, securing a mortgage, developing realistic budgets, and spending habits. Consultants can help employees with the non-financial aspects of retirement planning, such as activities and preferences, lifestyle issues, work and social security.
- Legal Consultation. Attorneys can assist employees with legal questions such as family law, legal interpretations, social security, landlord-tenant disputes, personal injury, and criminal matters.

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- Organizing Life's Affairs. To simplify life, or prepare for emergencies, this consultation guides employees through the methods of developing a will and creating an organized legacy.

70.5.6.6 Dependent Care Connection. Dependent Care Connection (DCC) also provides dependent care education, advocacy, and resource information directly to the employee's home. Unlimited sessions are available for childcare and elder care services. The DCC provides referrals to employees on the following needs:

- Prenatal and Adoption Needs. Prenatal counselors can assist expectant parents by providing customized educational resources and referrals on birthing method alternatives; parent education classes; nutrition, diet, and exercise programs; and support groups.
- For Adoption Purposes. A counselor can assist in the legal and customary guidelines of the adoption process. Information is available on public, private, domestic and international adoption procedures. The adoption counselors can make referrals to State adoption specialists; national, regional, or local adoption organizations; medical resources; support groups; and attorney referral services.
- Childcare Needs. A counselor can provide appropriate educational resources and referrals for in-home or out-of-home care options. It can include nannies, babysitters, au pairs, child-care centers, and family child-care homes. Referral provides detailed information about each provider and assists the employee in evaluating and choosing potential providers and facilities.
- Special Needs. For children with exceptional or physical, cognitive, or behavioral impairments, DCC special needs counselors can assist in locating therapeutic programs, testing, schools, facilities, assistive devices, funding, residential options, and caregivers. The special needs department also assists families of troubled or at-risk adolescents by providing educational information and referrals to support groups and parenting classes and other prevention and specialized programs.
- School Needs. Counselors can locate pre-school, kindergarten, summer care, and before-and after-school programs to provide your child with peer interaction and constructive activities throughout the year. For older children, counselors will pre-screen and profile public, private, parochial and religiously affiliated institutions.
- Undergraduate or Graduate Programs. Counselors can provide information and referrals on colleges and universities based on academic, budgetary, geographic and extracurricular preferences including financial aid and scholarship options along with institution profiles and policies.

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- Adult Care Needs. Adult care services can provide education and support to enable safe, intelligent decisions for elderly loved ones needing assistance. Counselors can locate in-home caregivers, adult day care, nursing homes, long-term care facilities, discharge planning, residential/housing options, retirement communities, community services and transportation, financial assistance, respite and hospice care, and physician and legal referral services.

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CHAPTER 600 – MISSION SUPPORT

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70.6 Reassignments.

70.6.1 Abbreviations and Acronyms.

BFS/ARC – Bureau of the Fiscal Service/Administrative Resource Center

ERR – Employee-Requested Reassignment

FTR – Federal Travel Regulation

GSA – General Services Administration

F&P – Finance & Procurement

HC&PS – Human Capital & Personnel Security

MDR – Management-Directed Reassignment

OA – Office of Audit

OI – Office of Investigations

TIGTA – Treasury Inspector General for Tax Administration

70.6.2 Introduction.

This section establishes guidelines for a Management-Directed Reassignment (MDR) and for the approval of an Employee-Requested Reassignment (ERR) due to hardship or other personal reasons. Office of Investigations (OI) employees requesting reassignment through OI's Office of Preference Program should refer to the procedures outlined in Chapter (400)-40.7. Office of Audit (OA) employees requesting a reassignment to another OA business unit should refer to the procedures outlined in Chapter (300)-149.13.

This section does not apply to employees seeking reassignment through a merit promotion vacancy announcement or to reassignments as a result of disciplinary action. For reassignments as a result of disciplinary action, refer all inquiries to [Employee Relations](#).

70.6.3 Authorities.

- [5 U.S.C. § 5724a – Relocation Expenses of Employees Transferred or Reemployed](#)
- [5 U.S.C. Sections 7106 \(a\) \(2\) and 5724](#)
- [5 C.F.R. 335.102 Agency Authority to Promote, Demote or Reassign](#)
- [5 C.F.R. 317.604 – Reassignment](#)
- [5 C.F.R. 317.901 – Reassignment SES Employees](#)
- [5 C.F.R. 630.212 – Use of Annual Leave to Establish Initial Eligibility for Retirement or Continuation of Health Benefits](#)
- [41 C.F.R. 300 -1 – Federal Travel Regulation \(FTR\)](#)

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70.6.4 Policy.

This policy outlines the requirements regarding TIGTA's right to reassign employees. TIGTA may reassign employees when:

- There is a legitimate organizational reason for the reassignment; and
- The vacant position is at the same grade or rate of pay (*i.e.*, if the movement is between pay systems such as from a General Schedule position to a Federal Wage System position) as the employee's present position. A reassignment to a position in a different pay schedule (*e.g.*, GS to FWS, or vice versa) must not involve either a promotion or a demotion.

There will be no unreasonable or capricious use of this authority. Reassignment without the consent of the employee will be made only in the best interest of TIGTA, and for the good of the Federal service. TIGTA may also reassign an employee from a special rate position to a non-special rate position at the same grade, or to a position with less promotion potential than the present position. Reassignment to a position with more promotion potential than the present position requires competition under TIGTA's merit promotion plan. The position to which the agency reassigns an employee may be located in the same or a different geographic area (*e.g.*, reassignment from Houston to Washington, D.C.). Management will also make reasonable attempts to accommodate employee-requested reassignment requests on a case-by-case basis.

70.6.5 Definitions.

Approving Official – A Senior Executive Service employee or Director with authority delegated by the agency to approve or direct relocation and travel for official Federal Government business.

Reassignment – The change of an employee from one position to another or between functions without promotion or demotion. Excluded from this definition are changes in positions with known promotion potential or by planned management actions. Reassignments may be within or outside the employee's local commuting area.

70.6.6 Objectives.

The objectives of reassignments within TIGTA are to:

- Fulfill staffing needs in meeting program and workload requirements;
- Broaden experience and qualifications of an employee or develop a pool of trained and experienced staff; and
- Increase employee job satisfaction.

70.6.7 Management-Directed Reassignments.

Management may initiate employee reassignment actions within their delegated authority. When initiating a management-directed reassignment (MDR), the manager will consult with HC&PS or BFS/ARC regarding information on directed reassignment

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regulations and procedures. All MDR actions will include employee resumes when the reassignment results in the employee being assigned to a different position other than that currently serving in. The resume will be reviewed to determine if the employee is qualified for the reassignment. The manager will provide to the employee a written notice within the required period of his or her reassignment including the reasons for the reassignment. At a minimum the notice, will:

- Specify the reason for the action;
- State the title, grade, and location of the affected position;
- State the title, grade, and location of the position to which reassigned;
- Provide the effective date of the directed reassignment;
- Give the employee a reasonable amount of time to reply with acceptance or declination in writing. Generally, when geographic relocation is involved, employees will be provided at least a 60-day advance notice of the reassignment.

The employee's immediate supervisor, Director, and/or Function Head/AO, must sign the written notice. See appendix for sample notice. Employees in positions that are subject to geographic mobility as a condition of employment who decline a directed reassignment are not entitled to severance pay or discontinued service retirement.

The period between the date the employee is notified and the date of the reassignment may be adjusted in individual situations based upon the employee's circumstances and/or the offices involved after consultation with the employee. In emergency reassignment situations, the manager shall take into account the circumstances in determining whether the period of advance notice is reasonable.

Figure 1 – Relocation Notification Timetable:

Item No.	If the reassignment:	A written notice must be provided to the employee at least:
1	Is within a commuting area.	15 days before the effective date of the reassignment
2	Is outside of a commuting area.	120 days before the effective date of the reassignment

An employee is generally eligible for relocation expense allowances for a directed reassignment that requires relocation to a different geographic area. Relocation expenses will be paid in accordance with TIGTA policy for management-directed reassignments to different geographic locations. The General Services Administration (GSA) publishes its Federal Travel Regulation (FTR) in 41 C.F.R., Subpart F. The complete FTR and other relocation-related information are available on GSA's website at www.gsa.gov. For information on Relocation Allowances, see [Chapter \(600\)-40.4 Relocation](#).

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All reassignments, with exception of OI employees requesting reassignment under OI's Office of Preference of Program, will be coordinated with the immediate supervisor, AO, function head, Director, Human Capital and Personnel Security (HC&PS), Director Finance and Procurement (F&P), BFS/ARC Processing, and/or the Office of Chief Counsel. The OI employees requesting reassignment under OI's Office of Preference Program should refer to Chapter (400)-40.7, Office of Preference Program, regarding coordination requirements. The OA employees requesting a reassignment to another OA business unit should refer to the procedures outlined in Chapter (300)-149.13. After the reassignment request is approved, the gaining (new) supervisor of the reassigned employee must submit a request for personnel action in HR Connect. TIGTA may not reassign employees for disciplinary reasons.

70.6.8 Reassignments.

A reassignment may include movement to:

- a position in a new occupational series, or to another position in the same series;
- assignment to a position that has been redescribed due to the introduction of a new or revised classification or job grading standard;
- assignment to a position that has been redescribed as a result of position review;
- movement to a different position at the same grade but with a change in salary that is the result of different local prevailing wage rates or a different locality payment.

70.6.9 Employee-Requested Reassignments.

Employees may request reassignment from one organization or geographic location to another. This is a considerable benefit to the employee and it can also benefit TIGTA as well. Consideration of an ERR will be made according to the needs of the function and TIGTA. In order for the request to be considered, the location requested must have a position available or projected vacancy in the job series and grade requested. The request may be granted when the following conditions are met:

- The employee demonstrates the existence of a hardship that can be alleviated by reassignment;
- The employee voluntarily wishes to relocate to another geographic location for personal reasons; and
- The request is in the best interest of TIGTA and the function.

Employees that are experiencing personal problems at their current place of duty can request hardship transfers. Hardship transfers may be requested for several reasons to include:

- to care for sick parents;
- lack of medical facilities at the employee location for specific treatments for employees or family member;

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- to permit the employee to reside closer to children after a divorce when the ex-spouse has custody;
- any other reasons that create an undue hardship on the employee or their family.

There must be a position available or an anticipated vacancy at the new location for the request to be considered. The employee requesting a hardship transfer must submit a written request to his/her immediate manager detailing:

- the nature of the hardship or personal request,
- if applicable, explain how the reassignment would alleviate the hardship; and
- a signed statement that the employee waives relocation expenses.

When the voluntary transfer is "primarily for the convenience or benefit of the employee or at his/her request," payment of travel, transportation, and relocation expenses is not permitted. If the voluntary transfer is not "primarily for the convenience or benefit of the employee or at his/her request," it is regarded as "in the interest of the Government," and payment of travel, transportation, and relocation expenses must be authorized. Administrative leave will not be granted for employee-requested reassignments and no personnel action to effect a reassignment will be processed until BFS/ARC processing staff have received a waiver statement.

Once the reassignment action has been approved, the receiving manager will prepare a memorandum (including all documentation) for the concurrence of the appropriate function head. When reassignments cross functional offices (*e.g.*, an Office of Audit employee being reassigned to the Office of Mission Support), the receiving manager will include concurrence lines for both Function Heads. The approved memorandum (and supporting documentation) will be included in the request for personnel action submitted to BFS/ARC for the reassignment.

Denial of an employee-requested reassignment is not an appealable action under TIGTA's grievance procedures. If an employee refuses a reassignment to a position in a different local commuting area and is subject to separation, it will be processed according to the rules outlined in [5 C.F.R. part 752](#), adverse action regulations for separating an employee who declines a directed reassignment to a position in a different geographic area. If an employee is removed by adverse action for declining geographic relocation, they may be eligible for some benefits available to displaced employees separated by reduction in force (*e.g.*, intra- and interagency hiring priority, severance pay, discontinued service retirement, *etc.*).

An employee who declines reassignment to a position in the same geographic area as the present position (*e.g.*, from an Atlanta position to a different Atlanta position) is not eligible for any career transition assistance or other benefits. Refer to TIGTA Career Transition Assistance Plan policy [Chapter \(600\)-70.14](#).

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An employee who is being involuntarily separated by adverse action because of the employee's decision to decline relocation to a different local commuting area (including transfer of function, reassignment, realignment, change of duty station, etc.) may elect to use annual leave and remain on the agency's rolls after the date the employee otherwise would have been separated by adverse action, in order to establish initial eligibility for:

- Immediate CSRS or FERS retirement (including optional, VERA, DSR, and FERS MRA+10); and/or
- Continuation of FEHB coverage into immediate retirement.

An employee retained under this provision is covered by Chapter 63 of Title 5, United States Code.

70.6.10 Requirements for Non-Competitive Reassignments into Supervisory and/or Managerial Positions.

In accordance with [5 CFR § 335.102](#) and [5 CFR § 302.102](#), management may initiate employee reassignment actions within their delegated authority when there is an organizational business need to reassign an employee; and the vacant position is at the same grade or rate of pay as the employee's current position. These reassignment actions may take place within a function as well as between functions within TIGTA.

To ensure compliance with merit system principles and to promote consistency throughout the Department, beginning on the effective date of this memorandum, an employee cannot be reassigned into a supervisory or managerial position without formal competition unless the employee:

- Currently occupies a supervisory position; or
- Previously held a supervisory position in the Federal Civil Service; or
- Occupies an excepted service position within TIGTA.

A non-competitive reassignment into a supervisory or managerial position will be allowed if the employee meets one of the above criteria in addition to any other eligibility and/or qualification requirements for the position. If an employee does not meet one of the above criteria, but occupies a position at the same grade level as the vacant position, formal competitive procedures will be required.

When formal competitive procedures are used, the announcement may be limited to TIGTA only and merit promotion or category rating guidance must be followed, as appropriate.

Although competition for movement into supervisory and managerial positions is required, except as noted above, selectees will not be required to serve a new probationary period if they fully meet the requirements outlined in [5 CFR § 315.901](#).

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This interim guidance will be incorporated into TIGTA's Operations Manual (600)-70.6.10, *Non-Competitive Reassignment into Supervisory and/or Managerial Positions*, during the next quarterly update.

Please refer any questions or comments to the TIGTA OMS Human Capital mailbox at OMSHumanCapital@tigta.treas.gov.

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Appendix 1

Sample Reassignment Notice

SUBJECT: Notice of Permanent/Temporary Reassignment

As a formal follow-up to our conversation, this correspondence is to officially advise you that effective [fill in effective date of permanent/temporary reassignment, (effective date should be either 15 or 60 days' notice)], you are being permanently/temporarily reassigned from [XYZ Dept., XYZ Division to XYZ Dept., XYZ Division]. As discussed, your job responsibilities will remain the same/change according to the attached position description. You will continue in your present classification as [Employee Classification] and at the same grade and rate of pay/your rate of pay will change as a result of special pay or locality pay changes.

You will report directly to [XYZ Dept., XYZ Division] and your immediate Manager will be [Assistant Director/Special Agent in Charge]. Along with this change, your new work location will be [address].

Should you have any questions regarding this reassignment, I am available to discuss them with you, or you may contact TIGTA Human Capital @ OMSHumanCapital@tigta.treas.gov or BFS @ [BFS HR Processing](#).

Attachments:

Position Description
Organizational Chart

CHAPTER 600 – MISSION SUPPORT

70 – Personnel

70.7 Reduction In Force

70.7.1 Purpose.

This section establishes the definition of competitive areas, competitive levels for positions, and commuting areas for purposes of a Reduction-in-Force (RIF) for the Treasury Inspector General for Tax Administration (TIGTA).

70.7.2 Authority.

- [5 Code of Federal Regulations \(C.F.R.\) Part 351](#)
- [United States Code \(U.S.C.\) Section \(§\) 2105](#)
- [5 C.F.R. Part 315, subpart I](#)
- [5 C.F.R. §§ 316.401 and 316.403](#)
- [5 C.F.R. § 351.503](#)

70.7.3 Policy.

Each organizational component within a local commuting area is a separate competitive area (e.g., Office of Investigations employees in Washington, DC, Office of Audit employees in Cincinnati, Office of Information Technology employees in Atlanta) within which the employees compete for retention in a RIF.

70.7.4 Coverage.

This section applies to all TIGTA employees except members of the Senior Executive Service.

This section does not apply to the following personnel actions:

- Termination of a temporary or term promotion or the return of an employee to the position held prior to the temporary or term promotion or to one of equivalent grade and pay.
- Change to lower grade based on reclassification of an employee's position due to application of a new classification standard or the correction of a classification error, or due to erosion of duties.
- Placement of an employee serving on an intermittent, part-time, on-call, or seasonal basis in a non-pay and non-duty status in accordance with conditions established at time of appointment.
- Change in an employee's work schedule from other-than-full-time to full-time.

70.7.5 Definitions.

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- **Adjusted Service Computation Date** – An employee's service computation date plus additional service credit for performance.
 - **Competing Employee** – An employee in Tenure Group I, II, or III.
 - **Days** – Calendar days.
 - **Functions** – All or a clearly identifiable segment of an agency's mission, regardless of how it is performed.
 - **Local Commuting Area** – The geographic area that usually constitutes one area for employment purposes. It includes any population center (or two or more neighboring ones) and the surrounding localities in which people live and can reasonably be expected to travel back and forth daily to their place of employment. This definition of commuting area only includes the distance to a geographic site without regard to its reporting office or staff. See 70.7.7.1 for TIGTA commuting areas.
 - **Rating of Record** – The performance rating prepared at the end of an appraisal period for performance of agency-assigned duties over the entire appraisal period and an assignment of a summary performance level.
 - **Retention Register** means – A list of employees in the order of their relative standing with regard to retention and release during a RIF.
 - **Service Computation Date** – Includes all actual creditable service allowable under 5 C.F.R. Part 351, including both civilian and active duty military service.
 - **Undue Interruption** – The degree of interruption that would prevent the completion of required work by the employee generally 90 days after the employee has been placed in a different position.

70.7.6 Competitive Area.

Competitive areas are the organizational boundaries within which employees compete for retention in their competitive level and are defined on the basis of organization and geography. Each organizational component in a commuting area is a separate competitive area.

70.7.7 Competitive Level.

Competitive levels consist of all positions in a competitive area which are in the same grade (or occupational level) and classification series and which are similar enough in duties, qualification requirements, pay schedules and working conditions so that management may reassign the incumbent of one position to any of the other positions in the level without undue interruption. TIGTA's competitive levels are identified in Appendix II.

70.7.7.1 Commuting Area. Commuting areas are established to ensure employee entitlements to certain benefits and programs. Involuntary movement out of a local commuting area may bring an employee entitlement to Discontinued Service Retirement (DSR) or severance pay. Commuting areas are also an essential component to definitions of "reasonable offers" for grade and pay retention, DSR, and severance pay.

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The general guideline for the commuting area is a “50-mile radius” method, *i.e.*, if offices are located within a 50-mile radius of one another, they are generally considered to be within the same commuting area, and any location outside that 50-mile radius is outside the commuting area. However, if an office has a “past practice” of defining the commuting area differently from the 50-mile radius method, then that practice is accepted as the commuting area for that office. Using past practice, the Baltimore, MD, and Washington, DC areas are considered separate local commuting areas.

70.7.8 Retention Register.

When a competing employee is to be released from a competitive level, TIGTA will establish a separate retention register for that competitive level. The retention register will be prepared from the current retention records of the employees. With the exception of employees on military duty with a restoration right, TIGTA will enter on the retention register, in the order of retention standing, the name of each competing employee who is:

- In the competitive area;
- Temporarily promoted from the competitive level by temporary or term promotion; and
- Detailed from the competitive level under appropriate authority.

70.7.9 Retention Standing.

70.7.9.1 Order of Retention – Competitive Service. Competing employees shall be classified on a retention register on the basis of their tenure of employment, veteran preference, length of service, and performance in descending order as follows:

- By Tenure Group I, Group II or Group III;
- Within each group by veteran preference Subgroup AD, Subgroup A, Subgroup B; and
- Within each subgroup by years of service as augmented by credit for performance.

Tenure Group I includes all career employees not serving under a probationary period. A supervisory or managerial employee serving a probationary period required by 5 C.F.R. Part 315, subpart I, is in Group I if the employee is otherwise eligible to be included in this group.

Tenure Group II includes all career-conditional employees and employees serving a probationary period under 5 C.F.R. Part 315, subpart H. A supervisory or managerial employee serving a probationary period required by 5 C.F.R. Part 315, subpart I, is in Group II, if the employee has not completed the requisite probationary period under subpart H, as referenced above.

Tenure Group III includes all employees serving under indefinite appointments, temporary appointments, term appointments, and any other non-status temporary

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appointments which meet the definition of provisional appointments in 5 C.F.R. §§ 316.401 and 316.403.

Subgroup AD includes all preference eligible employees who have a compensable service-connected disability of 30 percent or more.

Subgroup A includes all preference eligible employees not included in Subgroup AD.

Subgroup B includes all non-preference eligible employees.

70.7.9.2 Order of Retention – Excepted Service. Competing employees shall be classified on a retention register on the basis of their tenure of employment, veteran preference, length of service, and performance in descending order.

- Group I includes all permanent employees whose appointment carries no restriction or condition such as conditional, indefinite, specific time limit, or trial period.
- Group II includes all employees serving under a trial period, or whose tenure is equivalent to a career-conditional appointment in the competitive service.
- Group III includes all employees whose tenure is indefinite; whose appointment has a specific time limit of more than 1 year; or who is under a temporary appointment limited to 1 year or less, but who has completed 1 year of current continuous service under a temporary appointment with no breach in service of 1 workday or more.

70.7.9.3 Length of Service. All civilian service as a Federal employee, as defined in 5 U.S.C. § 2105(a), and certain military service, as defined in 5 C.F.R. § 351.503, is creditable for purposes of a RIF. An employee may not receive dual service credit for service performed on active duty in the Armed Forces that was performed during concurrent civilian employment as a Federal employee.

TIGTA, through its personnel services provider, the Bureau of the Fiscal Service/Administrative Resource Center (BFS/ARC), is responsible for ensuring that the Service Computation Date (SCD) and the Adjusted Service Computation Date (ASCD) for each employee competing for retention are correctly established. The SCD includes all actual creditable service. The ASCD includes all actual creditable service and additional retention service credit for performance.

Employees receive additional service credit for performance based on their official ratings of record. Credit for performance is based on the numerical average (rounded up to the next higher whole number) of an employee's three most recent ratings of record received during the 4-year period prior to the date of issuance of a RIF notice regardless of the rating system.

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Regulations permit TIGTA to vary the credit given for performance in situations where there are mixed rating patterns. The number of years of additional service credit can be awarded differently for the same RIF in different competitive areas or for RIF's run at different times.

TIGTA will apply:

- 20 years of credit when adjusting service dates for performance rated as Outstanding (or equivalent);
- 16 years of credit will be applied for Exceeded (or equivalent); and
- 12 years of credit will be applied for Successful (or equivalent).

No additional credit is given for ratings below Successful. When an employee has no ratings of record within the previous four years, TIGTA will credit 12 years as well.

If necessary to provide adequate time to determine employee retention standing, TIGTA may provide for a cutoff date (a specified number of days prior to issuance of RIF notices) after which no new ratings of record will be used for purposes of the RIF. When a cutoff date is used, it will be 15 calendar days prior to issuance of the RIF notices.

The 4-year period is calculated back from either the date TIGTA issues a RIF notice or the cutoff date.

70.7.9.4 Records. TIGTA is responsible for maintaining correct personnel records that are to be used to determine the retention standing of its employees. Retention registers and related documentation may be inspected by a representative of the Office of Personnel Management (OPM) or an employee who has received a specific RIF notice. An employee who has not received a specific RIF notice has no right to review the agency's retention registers and related documentation. TIGTA must ensure that each employee's access to retention records is consistent with both the Freedom of Information Act (5 U.S.C. § 552) and the Privacy Act (5 U.S.C. § 552a).

TIGTA must preserve all registers and related records to a RIF for at least one year after the date it issues a specific RIF notice.

Applicable records will be maintained at BFS/ARC.

70.7.9.5 Effective Date of Retention Standing. The retention standing of each employee released from a competitive level is determined as of the date the employee is so released.

70.7.9.6 Release From Competitive Level. TIGTA shall select competing employees for release from a competitive level in the inverse order of retention standing, beginning with the employee with the lowest retention standing on the retention register. TIGTA

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may not release a competing employee from a competitive level while retaining a competing employee with a lower retention standing, except as required under 5 C.F.R. Part 351, subpart F.

An employee reached for release from a competitive level shall be offered assignment to another position in accordance with 5 C.F.R. Part 351, subpart G, ("bump and retreat rights").

70.7.10 Assignment Rights.

When a Group I or Group II competitive service employee with a current annual performance rating of record of successful (Pass or equivalent) or higher is released from a competitive level in accordance with 5 C.F.R. § 351.701(b), (c), and (d), the employee shall be offered assignment rather than separation to another competitive position which required no reduction, or the least possible reduction in representative rate. The following conditions apply:

- The employee must be qualified for the offered position;
- The offered position shall be in the same competitive area;
- The offered position shall be of at least 3 months duration; and
- The offered position shall have the same type of work schedule.

Upon accepting an offer of assignment, or displacing another employee, the employee retains the same status and tenure in the new position. The promotion potential of the offered position is not a consideration in determining the employee's right of assignment.

70.7.10.1 Bumping. A released employee shall be assigned in accordance with the information presented above and bumped to a position that is held by another employee in a lower tenure group or in a lower subgroup within the same tenure group and is no more than three grades (or appropriate grade intervals or equivalent) below the position from which the employee has been released.

70.7.10.2 Retreating. A released employee shall be assigned in accordance with the information presented above, and retreat to a position that is held by another employee with a lower retention standing in the same tenure group or subgroup, is not more than three grades (or appropriate grade intervals or equivalent) below the position from which the employee has been released, and is the same position or essentially the same position formerly held by the released employee on a permanent basis as a competing employee in a Federal agency.

For preference eligible employees with a compensable service connected disability of 30 percent or more, the limit is five grades (or appropriate grade intervals or equivalent) below the position from which the employee has been released.

70.7.10.3 Limitation. The determination of equivalent grade intervals shall be based on a comparison of representative pay rates. Each employee's assignment rights shall

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be determined on the basis of the pay rates in effect on the date of issuance of a specific RIF notice, except when it is officially known on the date of issuance of notices that the new pay rate has been approved and will become effective by the effective date of the RIF action. In this case, assignment rights shall be determined based on the new pay rate.

In determining applicable grades (or grade intervals), TIGTA will use the grade progression of the released employee's position of record to determine the grade (or interval) limits of the employee's assignment rights.

70.7.10.4 Qualifications. An employee is qualified for assignment when the employee:

- Meets the OPM standards and requirements for the position, including any minimum educational requirements and selective placement factors established;
- Is physically qualified, with reasonable accommodation where appropriate, to perform the duties of the position;
- Meets any special qualifying conditions which OPM has approved for the position; and
- Has the capacity, adaptability and special skills needed to satisfactorily perform the duties of the position without undue interruption. This determination includes recency of experience, when appropriate.

TIGTA may assign an employee to a vacant position without regard to OPM standards and requirements for the position if the employee meets the minimum education requirements for the position and the employee has the capacity, adaptability and special skills needed to satisfactorily perform the duties and responsibilities of the position.

70.7.11 Notice to Employee.

Each competing employee selected for release from a competitive level is entitled to a specific written notice at least 60 full days before the effective date of release. When a RIF is caused by circumstances not reasonably foreseeable, the Inspector General may request the Director of OPM approve a notice period of less than 60 days. However, the shortened notice period must provide for at least 30 full days advance notice before the effective date of release. In either case, the notice period begins the day after the employee receives the notice.

70.7.11.1 Content of RIF Notice. The notice must contain the following:

- The action to be taken, the reasons for the action and its effective date;
- The employee's competitive area, competitive level, subgroup, service date, and the three most recent ratings of record received during the last 4 years;
- The place/location where the employee may inspect the regulations and record pertinent to this action;
- The reason for retaining a lower-standing employee in the same competitive level, if applicable;

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- Information on Career Transition Assistance Programs (CTAP);
- Information on reemployment rights;
- The employee's right to appeal to the Merit Systems Protection Board and otherwise comply with 5 C.F.R. § 1201.21;
- An estimate of severance pay, if applicable;
- Information on how to apply for unemployment insurance and any benefits available through state dislocated worker units; and
- A copy of the OPM retention regulations.

The employee must also be given a release to authorize TIGTA's release of his or her resume, and other relevant employment information, for employment referral to State dislocated worker units and other potential public and private sector employers.

70.7.11.2 Expiration of Notice. A notice expires when followed by the specified action, by an action less severe than specified in the notice, or an amendment to the notice before the effective date of the action. Action may not be taken before the effective date in the notice.

70.7.12 Certificate of Expected Separation.

To enable employees to be considered for eligibility in dislocated worker programs and benefits, a Certificate of Expected Separation will be issued to all competing employees, who with a reasonable degree of certainty, will be separated by a RIF. This certificate may be issued up to 6 months prior to the effective date of separation. In addition, Treasury CTAP guidelines will be followed upon issuance of a Certificate of Expected Separation.

70.7.13 Appeals and Corrective Action.

An employee who has been furloughed for more than 30 days, separated, or demoted by a RIF action may appeal to the Merit Systems Protection Board.

If it is decided that an action under this chapter was unjustified or unwarranted and the individual is restored to the former grade or rate of pay held, or to an intermediate grade or rate of pay, the restoration shall be retroactively effective to the date of the improper action.

Appendix II

Competitive Levels

Whenever competitive areas are established, competitive levels must be established. This appendix provides the competitive levels within the Treasury Inspector General for Tax Administration (TIGTA) and identifies the associated competitive level codes (CLC's). These CLC's are applicable to the entire Bureau, regardless of the competitive area involved, and covers all positions in the General Schedule (GS/GM) at grades 1 through 15. They do not cover positions in the Senior Executive Service (SES).

Only the CLC's in the attached listing may be used. Changes, additions to, or deletions from the CLC structure will be made when necessary. No changes, however, will be made following the announcement of a Reduction-in-Force covered by these competitive levels.

TIGTA CLC's consist of four numeric characters that define the competitive levels of positions in terms of significant differences in duties (including supervisory and managerial) and in qualifications required, and in terms of other elements that distinguish positions that belong to the same occupational series.

COMPETITIVE LEVEL CODE DEFINITIONS BY SERIES

GS-072, Fingerprint Identification Series

0005 All Positions

GS-080, Security Administration Series

0009 All Nonsupervisory Positions

3010 Positions with Supervisory Responsibilities

GS-099, General Student Trainee

0030 All Positions

GS-132, Intelligence Series

0047 All Positions

GS-201, Personnel Management Series

0057 All Generalist Personnel Management Positions

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0058 Positions with Supervisory Responsibilities

GS-235, Employee Development Series

0120 All Nonsupervisory Positions

0121 Positions with Supervisory Responsibilities

GS-260, Equal Employment Opportunity Series

0128 All Nonsupervisory Positions

0129 Positions with Supervisory Responsibilities

GS-301, Miscellaneous Administration and Program Series

0135 Positions Which **DO NOT** Meet Any of the Specialization Requirements Listed Below

0136 Positions Which Involve Work with Legislative Affairs Issues

0137 Positions Which Involve Work with Disclosure Responsibilities

0138 Positions Which Involve Work with Systems Analysis (e.g., Computer Systems Analysis, Telephone Systems Analysis, etc.)

0139 Positions Which Involve Work with Data Security Issues

0140 Positions Which Involve Work with Computerized Research Issues

0141 Positions Which Involve Work with Providing Administrative Support, Having Responsibility for Two or More Administrative Areas such as Facilities Management, Real Estate, Personnel Management, Employee Education/Training, Budget Analysis/Financial Management, etc.

2154 Positions Which Involve Work with Personnel Management/Human Resources Issues

2155 Positions Which Involve Work with Facilities Management/Real Estate Issues

GS-303, Miscellaneous Clerk and Assistant Series

0235 All Positions

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GS-305, File Clerk

0236 All Positions

GS-318, Secretary Series

0409 Non-Typing/Non-Office Automation Positions

0410 Secretary Positions Which Require a Qualified Typist

GS-335, Computer Assistant

0501 All Positions

GS-340, Program Manager

0601 All Positions

GS-343, Management and Program Analysis Series

NOTE: Although there are a variety of codes listed below for this series, **CLC 2480 is a general code which should cover most Nonsupervisory Management Analyst positions in a specific competitive area; CLC 2485 is the corresponding codes for supervisory positions.**

2464 Positions Which Involve Work with Personnel Management/Human Resources Issues

2465 Positions Which Involve Work with Facilities Management/Real Estate Issues

2466 Positions Which Involve Work with Employee Education/Training Issues

2467 Positions Which Involve Work with Budget Analysis/Financial Management Issues

2468 Positions Which Involve Work with Legislative Affairs Issues

2469 Positions Which Involve Work with Disclosure Responsibilities

2480 All nonsupervisory positions which require a knowledge of the substantive nature of an organization's programs and activities; the organization's mission, policies, and objectives; management principles and processes and the analytical and evaluative methods and techniques for assessing

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program development and improving organizational effectiveness and efficiency

2481 Supervisory Positions Requiring a Knowledge of Facilities Management/Real Estate

2482 Supervisory Positions Requiring a Knowledge of Budget Analysis/Financial Management

2483 Supervisory Positions Requiring a Knowledge of Legislative Affairs

2485 All supervisory positions which require a knowledge of the substantive nature of an organization's programs and activities; the organization's mission, policies, and objectives; management principles and processes and the analytical and evaluative methods and techniques for assessing program development and improving organizational effectiveness and efficiency

2486 Supervisory Positions Which Involve Work with Personnel Management/Human Resources Issues/Employee Training and Education

2487 Supervisory Positions Which Involve Work with Disclosure Responsibilities

GS-344, Management and Program Clerical and Assistance Series

0563 All Positions

GS-0391, Telecommunications Series

0645 All Positions

GS-399, Administrative Student Trainee Series

0609 All Positions

GS-510, Accounting Series

0643 All Nonsupervisory Accounting Positions

0644 Positions with Supervisory Responsibilities

GS-511, Auditing Series

0648 All Positions which DO NOT Meet the Specialization Requirements Listed Below

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0649 Positions Which Require the Ability to Work with Specialized Computer Systems

0650 Positions with Supervisory Responsibilities

GS-560, Budget Analysis Series

0714 All Nonsupervisory Positions

0715 Positions with Supervisory Responsibilities

GS-599, Financial Management Student Trainee Series

0853 All Positions

GS-905, General Attorney Series

0951 All Nonsupervisory Positions

0952 Positions with Supervisory Responsibilities

GS-999, Legal Occupation Student Trainee Series

1015 All Positions

GS-1084, Visual Information Series

1100 All Positions

GS-1397, Document Analysis Series

1157 All Nonsupervisory Positions

1158 Positions with Supervisory Responsibilities

GS-1801, General Inspection, Investigation, and Compliance Series

1243 All Nonsupervisory Positions

1244 Positions with Supervisory Responsibilities

GS-1811, Criminal Investigating Series

1272 All Nonsupervisory Positions

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1274 Positions with Supervisory Responsibilities

GS-1899, Investigation Student Trainee Series

1292 All Positions

GS-2210 Information Technology Management Series

- 0426 All Computer Specialist Positions Which DO NOT Meet Any of the Specialization Requirements Listed Below
- 2428 Positions of Programmer/Analyst (Any Language on Any Platform) for Applications
- 2429 Positions Involved with Workstation Support (e.g., Customer Support Analyst) or Office Automation Support (e.g., LAN Administrator, Systems Administrator)
- 2430 Positions Involved Primarily with Adopting New Methodologies and/or Developing Standards (e.g., Computer Systems Analyst-Methodology)
- 2431 Positions Involved with Capacity/Performance Analysis or Tier II Environment Capacity Planning (e.g., Computer Performance Evaluation Analyst)
- 2432 Positions Involved with Data Base Administration or Data Storage Administration
- 2433 Positions Involved with Quality Assurance (e.g., Configuration Management Analyst, Quality Assurance Analyst)
- 2434 Positions Involved with Systems Acceptability Testing Analysis
- 2435 Positions Involved with Systems Programming
- 2437 Positions Involved with Systems Programming: Information Engineering Data Modeling Conceptual Design (e.g., IE Systems Programmer)
- 2438 Positions Involved with Auditing Information Systems
- 2439 Positions with Supervisory Responsibilities

CHAPTER 600 – MISSION SUPPORT

70 – Personnel

70.8 Employee Relations

70.8.1 Guideline of Offenses and Penalties.

Exhibit (600)-70.8.1 Table of Offenses and Penalties. The purpose of this guide is twofold: (1) to assist Treasury Inspector General for Tax Administration (TIGTA) management in taking appropriate, fair, equitable, and consistent actions when selecting penalties in disciplinary actions, and (2) to highlight the possible consequences of misconduct.

This guide is intended for all TIGTA employees. While the objective of the guide is to set out a uniform code and range of penalties for certain offenses, except as noted the guide does provide flexibility in administering disciplinary and adverse actions.

This guide does not, except where there is a legal or TIGTA mandate for the penalty, require a specific penalty. The listing or range of penalties is not intended to imply that a greater or lesser penalty is inappropriate, if in the assessment of management predominant mitigating or aggravating circumstances are present which require a greater or lesser penalty.

A corrective action which is below the range indicated could be appropriate for minor or technical violations or for cases in which there are compelling mitigating factors. In such cases, verbal or written counseling/warning may be appropriate to correct a problem.

A corrective action, which is above the range, could be appropriate for particularly egregious misconduct, cases in which there are significant aggravating factors, or where the position of the employee requires a high standard of trust (*i.e.*, managers, law enforcement personnel). Even for offenses where removal is not listed, removal for the first offense is not precluded.

Multiple offenses or offenses that violate more than one law, rule, regulation, or practice, normally will be grounds for more severe action than indicated for a single offense.

Repeated offenses, whether or not they are of the same kind or directly related, normally will be grounds for more severe action than indicated, including removal.

This guide is not intended to be an exhaustive listing of all offenses. In the absence of a specific offense, Item Number 36 of the Table of Offenses and Penalties may be utilized for penalty determinations in matters not otherwise coded. The guide presents some

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types of misconduct and a range of penalties that would reasonably be expected. Progressive discipline would be used for repeated offenses.

The guide does not apply to employees serving a probationary or trial period. Failure to demonstrate fitness for continued employment will result in termination during the probationary or trial period. It should be noted that [5 C.F.R. Part 752, Subpart F](#) indicates that a suspension for an employee covered by the Senior Executive Service must be for more than 14 days.

Demotions may be effected when appropriate, e.g., in lieu of removal, when the offense would not reasonably impair successful performance in another position (if available).

Officials responsible for determining an appropriate penalty should identify the *Douglas* Factors (see listing below) that are favorable and the factors that are unfavorable. The factors should be considered with the penalty shown for that offense and a decision made to use the penalty shown a lesser penalty because of mitigating circumstances, or a more severe penalty because of aggravating or unfavorable factors. For some offenses, the penalty has been mandated by law or TIGTA.

70.8.1.2 Factors Considered in Selecting a Penalty.

Douglas Factors

The MSPB set out guidelines explaining the types of factors agencies should consider in selecting a penalty. Not all of the factors apply in every case. Thus, managers must consider the relevant factors given the circumstances of each individual case, and strike a responsible balance within the tolerable limits of reasonableness. The Board stressed that agencies should not evaluate the relevant factors "mechanistically" by formula. These factors are discussed below:

- The nature and seriousness of the offense, and its relation to the employee's duties, position and responsibilities, including whether the offense was intentional or technical or inadvertent, or was committed maliciously or for gain or was frequently repeated;
- The employee's job level and type of employment, including supervisory or fiduciary role, contacts with the public, and prominence of the position;
- The employee's past disciplinary record;
- The employee's past work record, including length of service, performance on the job, ability to get along with fellow workers, and dependability;

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- The effect of the offense upon the employee's ability to perform at a satisfactory level and its effect upon supervisor's confidence in the employee's ability to perform assigned duties;
 - Consistency of the penalty with those imposed upon other employees for the same or similar offense;
 - Consistency of the penalty with the applicable agency table of penalties.
 - The notoriety of the offense or its impact upon the reputation of the agency;
 - The clarity with which the employee was on notice of any rules that were violated in committing the offense, or had been warned about the conduct in question;
 - Potential for the employee's rehabilitation;
 - Mitigating circumstances surrounding the offense such as:

Any unusual job tensions, personality problems, mental impairment, harassment, or bad faith, malice or provocation on the part of others involved in the matter; and

- The adequacy and effectiveness of alternative sanctions to deter such conduct in the future by the employee or others.

70.8.1.3 Section 1203(b) Misconduct-TIGTA Mirror Provisions and Penalties. The applicable mirror provisions will be addressed in the Table of Offenses and Penalties. The Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA 98), Section 1203 (b), Conduct Provisions, provides that the Commissioner of Internal Revenue will terminate an IRS employee's employment when there is a final administrative or judicial determination that an IRS employee committed certain acts or omissions. The RRA 98 provision allows the Commissioner to consider mitigating factors before making a final determination. By law, the Commissioner's determinations are final and may not be appealed.

TIGTA has unique IRS oversight and tax administration duties, including responsibility for conducting independent audits and investigations relating to the IRS. TIGTA management has determined that it is appropriate to identify specifically nine (9) of the same provisions and associated penalties found in Section 1203 of RRA 98 by which TIGTA employees are bound pursuant to the Standards of Conduct for Executive Branch Employees and the Supplemental Standards of Conduct for Treasury Employees. Unlike Section 1203(b), however, TIGTA's penalty determinations are not mandated by law and may be appealed through usual administrative or judicial proceedings.

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TIGTA management has determined these nine acts or omissions are sufficiently serious to warrant special notice to employees and severe penalties. For emphasis, clarity, and ease of reference, therefore, these nine provisions are listed separately from the penalty guide.

The nine specific willful acts or omissions which TIGTA management has determined appropriately apply to TIGTA employees are:

- Providing a false statement under oath with respect to a material matter involving a taxpayer or taxpayer representative.
- With respect to a taxpayer, taxpayer representative or other TIGTA employee, the violation of any right under the Constitution of the United States; or any civil right established under:

Title VI or VII of the Civil Rights Act of 1964,
Title IX of the Education Amendments of 1972,
The Age Discrimination in Employment Act of 1967,
The Age discrimination Act of 1975,
Section 501 or 504 of the Rehabilitation Act of 1973 or
Title I of the Americans with Disabilities Act of 1990.

- Falsifying or destroying documents to conceal mistakes made by any employee with respect to a matter involving a taxpayer or taxpayer representative.
- Assault or battery on a taxpayer, taxpayer representative, or other TIGTA employee, but only if there is a criminal conviction, or a final judgment by a court in a civil case, with respect to the assault or battery.
- Violations of the Internal Revenue Code, Department of Treasury regulations, or policies of TIGTA for the purpose of retaliating against, or harassing, a taxpayer, taxpayer representative, or other TIGTA employee.
- Willful misuse of the provisions of Section 6103 of the Internal Revenue Code for the purpose of concealing information from congressional inquiry;
- Willful failure to file any return required under the Internal Revenue Code on or before the date prescribed therefore (including extensions), unless such failure is due to reasonable cause and not subject to willful neglect;
- Willful understatement of Federal tax liability, unless such understatement is due to reasonable cause and not willful neglect;

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- Threatening to audit a taxpayer for the purpose of extracting personal gain or benefit.

Except as noted below, if there is a final administrative or judicial determination that a TIGTA employee has committed any of the nine infractions in the preceding list, the penalty, even for a first offense, will be removal.

In Equal Employment Opportunity (EEO) matters, complainants pursue administrative or judicial relief against agencies rather than individual agency employees, although the basis for the complaint typically is the conduct of one or more other employees. In these cases, employees other than the complainant are not parties to the proceeding and have no opportunity to offer evidence or question witnesses. In addition, sometimes for reasons unrelated to case merits, an agency might opt to settle a matter or choose not to appeal an adverse ruling, thereby allowing the ruling to become final as to the agency. Consequently, where there is a finding of discrimination in an EEO matter within the coverage of an applicable conduct provision listed above, TIGTA will independently assess the allegation and determine appropriate employee penalties, if any. In its review, TIGTA will consider any administrative or judicial findings, the reasons the agency offered in defending the proceeding, and the reasons for the agency's decision not to appeal any adverse ruling.

If management determines an employee's conduct is within the coverage of a conduct provision, as with the other offenses listed in this section, TIGTA will follow the appropriate statutory and regulatory requirements for removing the employee. Any final decision to remove an employee would also be subject to appeal in any administrative or judicial proceeding.

70.8.2 Agency Grievance Process.

70.8.2.1 Scope. This section contains guidelines for the timely and equitable consideration of grievances filed by TIGTA employees. This grievance policy is effective for all agency grievances filed after the date of issuance of this manual provision.

70.8.2.2 Definitions.

Days – administrative workdays (days that the office is officially open). Workdays exclude Saturdays, Sundays, holidays and days on which the office is officially closed such as for inclement weather.

Employee – a current employee of TIGTA.

Control of Agency Management – a decision that is exclusively within the delegated authority of TIGTA in accordance with the Inspector General Act of 1978, as amended

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(5 United States Code (U.S.C.) app. 3), Treasury Order 115-01, and 5 U.S.C. Section (§) 302.

Grievance – a written request by an employee for personal relief in a matter of concern or dissatisfaction relating to the employment of the employee that is subject to the control of agency management.

Grievant – a TIGTA employee whom files a grievance.

Personal Relief – a specific remedy directly benefiting the grievant and does not include a request for any action affecting another TIGTA employee, including any management official (e.g. reassignment or discipline of another employee).

Appropriate Management Official – the person at the lowest management level, including the employee's immediate supervisor, who can remedy the employee's specific concern or dissatisfaction. The Office of Mission Support (OMS) Human Capital and Personnel Security (HCPS) is available to assist the employee in determining the appropriate management official.

Grievance Acceptance – occurs once the threshold determination as to grievability and timeliness has been made.

Grievance File – a separate file that contains all documents related to the grievance. This file is maintained by HCPS.

Representative – a representative is a person designated by an employee to assist the employee in the presentation of a grievance.

Threshold Determination – a decision on whether the grievance is: 1) complete; 2) timely; and 3) involves a matter that is grievable under the Agency's grievance process. This determination is made prior to addressing the merits of the grievance.

Grievance Official – any individual whom is directly involved in any step of the grievance process and is responsible for issuing a decision concerning the grievance.

70.8.2.3 Employee Coverage. TIGTA's grievance process is available to all TIGTA employees. Should a grievant's employment with TIGTA end during the pendency of a grievance, the grievance will be cancelled as of the date TIGTA employment is terminated.

70.8.2.4 Matters Excluded from the Grievance Process. Except as provided below, the grievance process applies to matters of concern or dissatisfaction relating to the employment of a TIGTA employee where the employment matter and relief sought are subject to the control of agency management.

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The grievance process may not be used to address the following:

- matters administered by the General Accountability Office (GAO) and the Office of Workers' Compensation Programs (OWCP);
- the content of established TIGTA policies or procedures;
- denial of a Freedom of Information Act (FOIA) request or a request to access or amend records under the Privacy Act;
- denial of access or amendment to a personnel record in the Office of Personnel Management's (OPM) systems of records as defined in Part 297, appealable under [Part 297](#);
- a decision which is appealable to the Merit System Protection Board (MSPB) or subject to final administrative review by OPM or the Equal Employment Opportunity Commission (EEOC). (Note: All parts referenced below are contained in Title 5 of the Code Federal Regulations unless otherwise indicated.) This includes, but is not limited to:
 - a reduction-in-force action appealable under [Part 351](#);
 - an alleged violation of reemployment or reinstatement rights appealable under [Part 330](#) or [Part 352](#);
 - an alleged violation of uniformed service or compensable injury restoration rights appealable under [Part 353](#);
 - a reduction in grade or removal for unacceptable performance appealable under [Part 432](#);
 - a position classification decision appealable under [Part 511](#);
 - a level of competence decision appealable under [Part 531](#);
 - a grade or salary retention decision appealable under [Part 536](#);
 - a job-grading decision appealable under [Part 532](#);
 - any action appealable under the Fair Labor Standards Act (FLSA) compliance and complaint procedures covered in [Part 551](#);

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- an adverse action (e.g., suspension for more than 14 days, reduction in pay or grade, furloughs for 30 days or less, or removal) appealable under [Part 752](#);
 - a fitness for duty examination under [Part 339](#);
 - a decision involving the Federal Employees' Group Life Insurance program (FEGLI) appealable under [Part 870](#);
 - a decision involving the Federal Employees Health Benefits program (FEHB) [Part 890](#); and,
 - an allegation or complaint of discrimination appealable under [29 C.F.R. § 1614](#). Allegations of discrimination must be processed in accordance with regulations issued by the EEOC. Employees who make discrimination allegations in connection with a grievance will be referred to the appropriate EEO counselor or office and the grievance will be cancelled.
- non-selection for promotion from a group of properly ranked and certified candidates, or failure to receive a noncompetitive promotion;
 - an action that terminates a temporary promotion within a maximum period of two years and returns the employee to the position from which the employee was temporarily promoted, or that reassigns or demotes the employee to a different position that is not at a lower grade or pay than the position from which the employee was temporarily promoted, unless the action is based on misconduct or unacceptable performance. (Note: If the termination involves removal from Federal employment or demotion to a position at a lower grade or pay than the position from which the employee was temporarily promoted, that action would not be grievable.);
 - the granting of or failure to grant an award or honorary recognition; the amount of an award granted either under [Part 430](#), Subpart E, or [Part 451](#); the adoption of, or failure to adopt an employee suggestion or invention under [Part 451](#); or, the granting of, or failure to grant an award of the rank of meritorious or distinguished executive under 5 U.S.C. § 4507 or 5 C.F.R. [Part 451](#), Subpart B;
 - the receipt of a preliminary notice of an action that has not yet been effected (e.g., Notice of Proposed Removal), and when effected would be covered by the grievance process or excluded from the grievance process under this subsection;

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- the termination of a probationary employee; separation or termination of an employee during a trial period; or, return of an employee serving supervisory or managerial probation to a non-supervisory or non-managerial position;
- a separation action; however, this exclusion shall not apply to the separation of non-preference eligible employees in the excepted service;
- any action resulting from a decision on a grievance;
- a return of Senior Executive Service (SES) members to another pay system during the one year period of probation or for less than fully successful executive performance under 5 U.S.C. § 3592;
- any SES performance-based action or any decision regarding SES pay, awards, or performance evaluation;
- the termination under 5 C.F.R. of a SES career appointee during probation for unsatisfactory performance;
- the content of the critical elements and performance standards for an employee's position;
- the receipt of or failure to receive a quality step increase under 5 U.S.C. § 5336;
- a decision to grant or not to grant cash awards or honorary recognition under 5 U.S.C. Chapter 54 and 5 C.F.R. Part 540;
- the termination under 5 U.S.C. Subpart H or Part 315 of a probationer for unsatisfactory performance or conduct;
- a performance evaluation under subchapter II of 5 U.S.C. Chapter 43 (performance appraisal for members of the SES);
- an action taken in accordance with the terms of a formal agreement voluntarily entered into by an employee that re-assigns the employee from one geographical location to another;
- an action that terminates a term promotion at the completion of a project or specified period, or at the end of a rotational assignment in excess of two years but not more than five years, and returns the employee to the position from which promoted or to a different position of equivalent grade and pay in accordance with 5 C.F.R. § 335.102; and

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- The granting of or failure to grant or renew a required security clearance or eligibility for access to classified information which is appealable to the Treasury Security Appeals Panel.

70.8.2.5 Rights of the Grievant. The grievant will be free from restraint, interference, coercion, discrimination, or reprisal in presenting a grievance, and may be accompanied, represented and advised by a representative of his or her choice, except that TIGTA may disallow the choice of representative as provided for in 70.8.2.8.1.

70.8.2.6 Filing a Grievance. An employee must submit a grievance in writing, in memorandum form, to the appropriate management official with a copy to the Director, HCPS (Director), within 15 work days of the date of the act or omission forming the basis for the grievance. The written grievance memorandum must include the following:

- name of the grievant;
- name, address, and telephone number of the grievant's representative (if any);
- date of incident, action, or event giving rise to the grievance;
- date grievant became aware of incident, action, or event;
- full description of grievance (*i.e.*, a discussion of the event giving rise to the grievance);
- personal relief sought;
- a statement indicating that the grievant is not alleging that the agency has discriminated against the grievant on the basis of race, color, religion, sex, national origin, marital status, political affiliation, disability, or age, and if so, explain why. (**NOTE:** Discrimination complaints are not appropriately the subject of a grievance. Employees raising discrimination allegations will be advised of the EEO process and the grievance will be cancelled.);
- a statement citing any specific provisions of law or regulation believed to be applicable; and
- be signed and dated by the employee.

The grievance may also include authorization for his/her representative to have access to relevant grievance records.

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An employee may file a grievance concerning a continuing practice or employment condition, citing as many incidents as he or she deems necessary to illustrate the continuing nature of the practice. However, the most recent incident cited must be a grievable matter that occurred or was discovered within 15 days of the filing of the grievance.

The 15-work-day filing time limit may only be extended when the employee has shown good cause for the delay in filing the grievance. When making a determination whether the grievant has shown good cause to grant an extension, the grievance official should consider such factors as the employee's work requirements, operating status of the office, and amount of any approved leave.

70.8.2.7 Cancellation of a Grievance. TIGTA will cancel a grievance:

- at the employee's request;
- upon termination of the employee's employment with the agency;
- if the grievance raises allegations of discrimination (*i.e.*, allegations that are appropriately addressed through the EEO process contained in 29 C.F.R. § 1614);
- for failure of the employee to proceed to the next step of the grievance process within the specified time frames;
- if the employee does not furnish required information or otherwise duly proceed with the advancement of the grievance; and/or
- as a result of a settlement agreement or resolution.

The Director, HCPS will issue the notice of cancellation. A copy will be sent to the grievant and any appropriate grievance official(s). A copy will also be included in the grievance file.

70.8.2.8 Employee Representation. The grievant may elect to be represented by a representative of his or her own choosing during the grievance process. The grievant may designate a representative at any step of the grievance process. If the grievant elects to have representation, the grievant must submit a written notice of designation of representative to the Grievance Official handling the grievance before the representative may participate in the grievance process. Notice of a change of designated representative during the grievance process must be in writing and received by the Grievance Official before the representative may participate in the grievance process.

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To enable a designated representative to have access to official records that are relevant to the grievance, the grievant must provide a signed written consent or power of attorney expressly authorizing the representative to receive such documents. In the absence of such express authorization, the representative will neither be furnished copies of such records, nor permitted to inspect such records. The representative's access to Federal tax returns and return information will be subject to the provisions of 26 U.S.C. § 6103.

70.8.2.8.1 Disallowance of Representative. A Grievance Official may disallow the grievant's choice of representative for the following reasons:

1. business need. If the employee selected is an employee of TIGTA, management may disallow the selection if the representative cannot be spared from his or her official duties;
2. conflict of interest;
3. conflict of position (*i.e.*, any incompatibility between the representation functions and an employee's official duties); and/or
4. unreasonable cost to the Government.

The decision concerning disallowance should be made within 15 work days of the receipt of the employee's written designation of representation. The decision on the designated representative should be made prior to addressing the merits of the grievance.

When a Grievance Official believes that a representative should be disallowed, the Office of Chief Counsel will be consulted for guidance. When a representative is disallowed, a memorandum will be issued by the Grievance Official to the grievant that explains the basis for the disallowance and includes a statement as to the employee's right to appeal the disallowance of his or her designated representative. A copy of the memorandum will be provided to HCPS for inclusion in the grievance file.

Should the grievant wish to appeal the disallowance of representative determination, the appeal must be submitted in writing by the employee, not the representative, within 5 days of the receipt of the disallowance decision, to the Director, HCPS. The decision denying the selected representative should be attached to the appeal. The Director will issue the grievant a written memorandum of decision on the grievant's appeal of the disallowance within 15 days of the date of receipt of the grievant's appeal. There is no appeal of the Director's determination; the Director's decision is final. A copy of the Director's decision memorandum will be included in the grievance file maintained by HCPS.

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70.8.2.9 Use and Authorization of Official Time. The grievant may request in advance, official time for use in preparing and/or presenting the grievance, if the grievant would otherwise be in a duty status. In addition, if the grievant has designated a TIGTA employee as his/her representative, the representative may request, in advance, official time for use in preparing and/or presenting the grievance. Except in the most unusual circumstances, the grievant's and the representative's requests for official time should be made to their immediate supervisor.

Authorization for the use of official time is not automatic. The grievant or representative must request the use of official time in advance and the request is subject to the prior approval of the grievant's and representative's respective immediate supervisor. It is the responsibility of the employee and representative to ensure that all official time is requested and approved in advance.

Supervisors may grant a reasonable amount of official time. The amount of official time that may be authorized depends on the complexity of the issues, volume of evidence, availability of documents and employees, and similar considerations as appropriate, but should not exceed 4 hours. Official time that was approved for one activity (e.g., review of documents), but not used, may not be carried over to another activity (e.g., preparation of grievance).

If the grievant and/or representative wish to meet or discuss the grievance by telephone with another TIGTA employee during regular working hours, the grievant must ensure that permission to use official time is granted to both the grievant and the other TIGTA employee in advance of the meeting/telephone discussion.

70.8.2.10 Authorization for Travel. The decision to authorize travel for the purpose of preparing or presenting a grievance will be determined by the Grievance Official. It is the grievant's responsibility to request authorization to travel.

Travel on the part of the grievant and/or the grievant's representative who is a TIGTA employee will be avoided whenever possible. Alternatives will include, but are not limited to telephonic meetings, e-mail/fax correspondence, or arranging for face-to-face contact at the grievant's own duty location.

When the grievant and/or the grievant's representative who is a TIGTA employee is authorized to travel away from his/her own duty station in order to pursue the grievance, reimbursement for travel expenses will be authorized in accordance with Federal Travel Regulations (FTR) and TIGTA Travel Policy.

When the grievant is authorized to travel for the purpose of pursuing the grievance, the designated representative, if a TIGTA employee, may be authorized to travel. The representative must make a request for authorization to travel. When authorized, the representative will be reimbursed for travel expenses in accordance with FTR and TIGTA Travel Policy.

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Travel authorized for the grievant and/or grievant's representative who is a TIGTA employee under this procedure will be paid by the grievant's function. Payment of travel expenses for a representative who is not a TIGTA employee is not authorized.

70.8.2.11 Grievance Files. All grievance files will be maintained by HCPS.

70.8.2.12 Grievance Procedure.

70.8.2.12.1 Threshold Determination on the Grievance. Within 5 work days of receipt of the grievance, the appropriate management official (generally the grievant's first-level supervisor or management official who issued the decision letter on conduct matters) will review the written grievance and make a determination on the following:

- timeliness;
- grievability (*i.e.*, whether the grievance involves a matter that is grievable under the agency's grievance procedure); and
- completeness (*i.e.*, whether the grievance is specific enough to identify the employee's concerns and the relief sought.)

If necessary to make this threshold determination, the appropriate management official may discuss the grievance with the grievant to acquire sufficient understanding of the issue(s).

If the grievance is found unacceptable because it is incomplete, the grievance will be returned to the grievant with a written explanation of the deficiencies. The employee will have 5 work days from receipt of the notice of unacceptability to submit a complete grievance. Failure to adhere to this timeframe will cancel the grievance. An extension of time may be granted, but only when the employee has shown good cause for the delay in submitting the grievance. When making a determination whether the grievant has shown good cause to grant an extension of time to file, the appropriate management official should consider such factors as the employee's work requirements, operating status of the office, and employee's approved leave.

If the appropriate management official believes the grievance is untimely, incomplete, and/or the subject matter is not grievable, he or she will consult with the Office of Chief Counsel for guidance. The appropriate management official will issue a written decision to the grievant setting forth the reason(s) why the grievance is untimely or the subject matter not grievable.

The grievant may appeal the determination regarding timeliness, completeness, and/or grievability to the Director, HCPS. An appeal must be submitted in writing within 5 work days of the date of receipt of the appropriate management official's decision and must include the employee's reasons for believing that the matter was timely raised and/or is

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grievable. An extension of time may be granted but only when the grievant has shown good cause for the delay in filing the appeal. When making a determination whether the grievant has shown good cause to grant an extension, management should consider such factors as the grievant's work requirements, operating status of the office, and the grievant's leave schedule.

Within 15 work days of the receipt of the employee's appeal, the Director will issue a final decision on the timeliness, completeness, and/or grievability setting forth the reasons for the decision. The Director's decision is final. A copy of this decision will be maintained in the grievance file.

In the event that only a portion of the grievance is found to be untimely or not grievable by the appropriate management official, the grievance will be stayed (*i.e.*, no further action will be taken on the grievance), until the grievant has had the opportunity to appeal to the Director or the appeal period expires. The grievance will advance to Step 1 only after the threshold issue has been resolved.

When the threshold issues have been resolved, and if the grievance has been determined to be acceptable, the appropriate management official will consider the merits of the grievance.

70.8.2.12.2 Step 1.

Once the grievance has been accepted (*i.e.*, timeliness, grievability, and completeness issues have been resolved), a discussion between the Step 1 Grievance Official and the grievant shall be held within 10 work days from grievance acceptance to allow the employee to freely present information and his/her views on the substance and nature of the grievance. This discussion may be held in person or by other means. The Step 1 Grievance Official should use this meeting to gain a complete understanding of the issues and concerns raised by the grievant as well as the relief requested.

In addition, the Step 1 Grievance Official may use this meeting to attempt to resolve the grievance. Prior to making a firm offer, the Grievance Official must coordinate with the Office of Chief Counsel so that consultation requirements under Delegation Order No. 3 can be met. All resolutions agreed upon at any step during the grievance procedure will:

- be in writing;
- not be considered as an admission by the employee, the Agency or its officials to any violation of law, rule, or regulation;
- not be precedential and may not be used by other employee(s) to seek or justify similar terms in any subsequent grievance or personnel/employment matter;
- require each party to be responsible for its own attorney fees; and

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- be reviewed and approved by the Office of Chief Counsel before final agreement and execution. See Delegation Order No. 3.

If no resolution is reached within 15 days after the Step 1 meeting, the Step 1 Grievance Official will issue a written decision on the merits of the grievance. The decision will document the attempt(s) made to resolve the grievance. In addition, the decision will explain the employee's appeal rights if the grievant is not satisfied with the decision of the Step 1 Grievance Official.

The grievant may appeal the decision of the Step 1 Grievance Official by filing a written appeal, in memorandum format, with the Step 2 Grievance Official within 5 work days from receipt of the Step 1 decision memorandum. The grievant should submit a copy of his/her appeal to the Director. If the employee does not submit an appeal within the specified timeframe, the grievance will be closed.

70.8.2.12.3 Step 2.

The grievant may not raise any issues that were not raised in the original grievance and considered by the Step 1 Grievance Official.

Within 10 work days of receipt of the appeal, the Step 2 Grievance Official and the grievant will discuss the grievance. The Step 2 Grievance Official may use this meeting to gain a better understanding of the grievant's concerns and requested relief. In addition, this meeting may be used to attempt to resolve the issue(s) via a settlement of the grievance. Prior to making a firm offer to the grievant, the Grievance Official must coordinate with the Office of Chief Counsel so that consultation requirements under Delegation Order No. 3 can be met. A resolution must be by mutual agreement. All resolutions agreed upon at any step during the grievance procedure will:

- be in writing;
- not be considered as an admission by the employee, the Agency or its officials to any violation of law, rule, or regulation;
- not be precedential and may not be used by other employee(s) to seek or justify similar terms in any subsequent grievance or personnel/employment matter;
- allow each party to be responsible for its own attorney fees; and
- be reviewed and approved by the Office of Chief Counsel before final agreement and execution. See Delegation Order No. 3.

If the grievance remains unresolved, the Step 2 Grievance Official will provide the grievant with a written decision within 15 days after the first discussion. The Step 2 Grievance Official will furnish copies of this decision to the grievant and the Director, HCPS. There is no appeal from the Step 2 Grievance Official's decision; the Step 2 Grievance Official's decision is final and binding.

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70.8.3 Workplace Violence.

70.8.3.1 Policy. TIGTA is committed to maintaining a work environment free from violence, threats of violence, harassment, intimidation and other disruptive behavior. Workplace violence of any kind will not be tolerated. All reported instances of workplace violence will be taken seriously, investigated and dealt with timely and appropriately. Employees who know of actual or potential incidents of workplace violence and do not report them consistent with these procedures may be subject to disciplinary action. Maintaining a safe work environment is the responsibility of each TIGTA employee. Employees will not be retaliated against for reporting incidents of workplace violence.

70.8.3.2 Definitions.

Emergency Situation – This is a situation involving potential harm and imminent danger to a TIGTA employee or a visitor to a TIGTA facility. Emergency situations require immediate response by officials trained and equipped to deal with violent situations. An emergency situation may be generated by a TIGTA employee or an outside party. Appropriate responses to emergency situations may include arrest, physical intervention or removal from the facility.

Non-Emergency Situation – This is a situation involving potential violence, threatening behavior, verbal abuse, harassment or other disruptive behavior where actual physical danger is not imminent. These situations are to be reported to management. Appropriate responses to non-emergency situations might be referral of the employee to the Employee Assistance Program and/or counseling or discipline in consultation with TIGTA Office of Chief Counsel.

70.8.3.3 Response and Reporting Procedures. Emergency Situation – In emergency situations, affected employees should first secure their own personal safety and then contact either on-site TIGTA Special Agents, armed building guards if present, and/or the local police through use of the 911 emergency number. The incident should also be reported in accordance with Chapter (200)-60 Reporting Misconduct. Once the emergency situation has been resolved, TIGTA Office of Chief Counsel should be contacted in the event that a TIGTA employee generated the emergency situation.

Non-Emergency Situation – In non-emergency situations, the employee's manager should be contacted as soon as possible after the incident. The reporting employee should provide details of the incident, the names of the perpetrator(s), any witnesses and the names of any other affected employees or visitors. The manager will immediately contact TIGTA Office of Chief Counsel to discuss a recommended course of action to deal with the incident. In addition, if appropriate and the reporting employee had not already done so, the manager should report the incident in accordance with Chapter (200)-60.

CHAPTER 600 – MISSION SUPPORT

70 – Personnel

70.9 Drug-Free Workplace Program

70.9.1 Introduction.

The Federal Drug-Free Workplace Program was initiated by Executive Order 12564, which established the goal of a Drug-Free Federal Workplace and made it a condition of employment for all Federal employees to refrain from using illegal drugs on and off-duty. The following year, Congress passed legislation (Public Law (Pub. L.) 100-71) designed to establish uniformity among Federal agencies' drug testing plans, reliable and accurate drug testing, employee access to drug testing records, confidentiality of drug test results, and centralized oversight of the drug testing program.

The Treasury Inspector General for Tax Administration's (TIGTA) Drug-Free Workplace Plan (Plan) was certified by the Secretary of Health and Human Services on September 12, 2013. In May 2020, the Department of Health and Human Services' Substance Abuse and Mental Health Services approved revisions to TIGTA's certified Plan, which included adding new testing designated positions (TDP) as well as expanding the list of drugs subject to testing.

70.9.2 Nature and Purpose.

This section establishes policy and guidance for TIGTA's overall administration of its authorized drug-testing plan.

70.9.3 Scope.

The Plan includes the following types of drug testing: 1) applicant testing of employees in TDP; 2) random testing of employees in TDPs; 3) reasonable suspicion testing; 4) injury, illness, accident, unsafe, or unhealthful practice testing; 5) voluntary testing; and 6) testing as part of, or as a follow-up to, counseling or rehabilitation.

70.9.4 Authorities.

The authorities are identified in TIGTA's Plan, [Exhibit I](#).

70.9.5 Responsibilities.

In addition to the responsibilities outlined at Section VI. Special Duties and Responsibilities of the Plan, please note the following:

The Deputy Inspector General for Mission Support in coordination with the Director, Human Capital and Personnel Security (HCPS) shall:

- Implement and administer the TIGTA Drug-Free Workplace policy.

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The Director, HCPS shall:

- Appoint a TIGTA Drug Program Coordinator to administer the Plan and serve as a central point of contact for TIGTA-wide contracts and agreements.
- Approve/disapprove any waivers of centrally managed contracts or agreements.
- Maintain TIGTA's Drug-Free Workplace Program policy.

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TIGTA DRUG-FREE WORKPLACE PLAN

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I. INTRODUCTION

A. Background

On September 15, 1986, President Reagan signed Executive Order 12564, establishing the goal of a Drug-Free Federal Workplace. The Order made it a condition of employment for all Federal employees to refrain from using illegal drugs on or off duty. In a letter to all Executive branch employees dated October 4, 1986, the President reiterated his goal of ensuring a safe and drug-free workplace for all Federal workers.

The Executive Order recognized that illegal drug use is seriously impairing a portion of the national workforce, resulting in the loss of billions of dollars each year. As the largest employer in the Nation, the Federal Government has a compelling proprietary interest in establishing reasonable conditions of employment. Prohibiting employee drug use is one such condition. The Treasury Inspector General for Tax Administration (TIGTA) is concerned with the well-being of its employees, the successful accomplishment of TIGTA's mission, and the need to maintain employee

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productivity. The intent of this Drug-Free Workplace Plan (Plan) is to offer a helping hand to those who need it, while sending a clear message that any illegal drug use is, quite simply, incompatible with Federal service.

On July 11, 1987, Congress passed legislation affecting implementation of the Executive Order under Section 503 of the Supplemental Appropriations Act of 1987, Pub. L. 100-71, 101 Stat. 391, 468-471, codified at 5 U.S.C. § 7301 note (1987), (hereafter, the "Act"), in an attempt to establish uniformity among Federal agency drug testing plans, reliable and accurate drug testing, employee access to drug testing records, confidentiality of drug test results, and centralized oversight of the Federal Government's drug testing program.

The purpose of this Plan is to set forth objectives, policies, procedures, and implementation guidelines, to achieve a drug-free Federal workplace, consistent with the Executive Order and Section 503 of the Act.

B. Statement of Policy

TIGTA, as a result of its mission involving oversight of the Federal tax administration system, and in light of the sensitive nature of its work, has a compelling obligation to eliminate illegal drug use from its workplace. TIGTA was established in 1999, pursuant to the Internal Revenue Service Restructuring and Reform Act of 1998, to provide independent oversight on all matters relating to the Internal Revenue Service (IRS). TIGTA is responsible for promoting economy and efficiency in the administration of the internal revenue laws and preventing and detecting fraud and abuse in the programs and operations of the IRS and its related entities through its audit, inspection and evaluation, and investigative programs. TIGTA investigates alleged criminal and administrative wrongdoing by IRS employees as well as external attempts to corrupt or threaten IRS employees and Federal tax administration. In addition, TIGTA provides armed escorts to IRS employees to protect the physical safety of the IRS employees as they perform critical tax administration functions. As a result of its statutory mission, TIGTA has a special responsibility to eliminate illegal drug use in its workplace.

TIGTA is sensitive to the impact that illegal drug use can have on its effectiveness. Drug use by an Agency employee, which impairs judgment or performance, poses a great threat to public safety and the accomplishment of TIGTA's oversight responsibilities. Furthermore, the illegal possession or use of drugs is a criminal act inconsistent with continued employment in a law enforcement agency. Our employees have a special obligation to maintain the public's trust. In an effort to confront these potential problems, TIGTA has created a plan that it feels responds to its specific needs.

The mark of a successful drug-free workplace program also depends on how well TIGTA can inform its employees of the hazards of drug use, and on how much assistance it can provide drug users. Equally important is the assurance to employees that personal dignity and privacy will be respected in reaching TIGTA's goal of a drug-

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free workplace. Therefore, this Plan includes policies and procedures for: (1) employee assistance; (2) supervisory training; (3) employee education; and, (4) identification of illegal drug use through drug testing on a carefully controlled and monitored basis.

It is the policy of TIGTA that its workplace be free from the illegal use, possession, or distribution of controlled substances (as specified in Schedules I and II, as defined in 21 U.S.C. § 802(6) and listed in Part B Subchapter 13 of that Title) by its employees. The possession and distribution of controlled substances will be dealt with promptly in accordance with legal and administrative disciplinary procedures. However, the policy's primary goal is to ensure that illegal drug use is eliminated and that TIGTA's workplace is safe, healthful, productive, and secure.

C. Nature, Frequency, and Type of Drug Testing to be Instituted

Section 503 of the Act requires the TIGTA Plan to specify the nature, frequency, and type of drug testing to be instituted. The TIGTA Plan includes the following types of drug testing: (1) applicant testing of employees in testing designated positions; (2) random testing of employees in testing designated positions; (3) reasonable suspicion testing; (4) injury, illness, accident, unsafe or unhealthful practice testing; (5) voluntary testing; and, (6) testing as part of, or as a follow-up to, counseling or rehabilitation.

The frequency of testing for random testing, voluntary testing, and follow-up testing is specified in Section XV, Section XII.B., and Section XII.C. of this Plan, respectively. The Inspector General (IG) reserves the right to increase or decrease the frequency of testing based on TIGTA's mission, need, availability of resources, and experience in the program, consistent with the duty to achieve a drug-free workplace under the Executive Order.

D. Drugs for Which Individuals Are Tested

Section 503 of the Act requires TIGTA to specify the drugs for which individuals shall be tested. The Agency will test for the following drugs:

1. Marijuana;
2. Cocaine;
3. Amphetamines;
4. Methylenedioxymethamphetamine (MOMA), and Methylenedioxyamphetamine (MDA);
5. Opioids, including Codeine/Morphine, 6-Acetylmorphine, and synthetic opioids Oxycodone, Oxymorphone, Hydrocodone, and Hydromorphone; and
6. Phencyclidine (PCP).

The Agency may test for additional drugs subject to the advanced written approval of the Secretary of the Department of Health and Human Services (HHS).

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E. Scope

TIGTA's drug-free workplace plan was certified on September 12, 2013 and, as revised here, remains effective for all TIGTA employees.

F. References

1. Authorities

- a. Executive Order 12564,
- b. Executive Order 13467, as amended;
- c. Executive Order 13526;
- d. Section 503 of the Supplemental Appropriations Act of 1987, Pub. L. 100-71, 101 Stat. 391, 468-471, codified at 5 U.S.C. § 7301 note (1987);
- e. Mandatory Guidelines for Federal Workplace Drug Testing Programs, which includes Scientific and Technical Requirements and Certification of Laboratories Engaged in Urine Drug Testing, 53 FR 11970 (1988), as amended;
- f. Civil Service Reform Act of 1978, Pub. L. 95-454;
- g. Sections 523 and 527 of the Public Health Service Act and implementing regulations at 42 C.F.R. Part 2, Confidentiality of Alcohol and Drug-Abuse Patient Treatment Records establishing requirements for assuring the confidentiality of alcohol and drug-abuse treatment records;
- h. The Privacy Act of 1974, 5 U.S.C. § 552a, prescribing requirements governing the maintenance of records by agencies pertaining to individuals and access to these records by the individual(s) to whom they pertain;
- i. 31 C.F.R. Part 1, regulations implementing the Privacy Act of 1974 within the Department of the Treasury;
- j. Federal Employees Substance Abuse Education and Treatment Act of 1986, Pub. L. 99-570;
- k. Section 628 of the Treasury, Postal Service and General Government Appropriations Act of 1989, Pub. L. 100-440, as amended; and,
- l. Treasury Directive (TD) 61-10, Drug-Free Federal Workplace.

2. Policy Guidance

- a. TIGTA Operations Manual (600)-70.9.

II. DEFINITIONS

A. Applicant for the purpose of this Plan, means any individual tentatively selected for employment with TIGTA for a Testing Designated Position, and who has not, immediately prior to selection, been subject to random testing.

B. Employee Assistance Program (EAP) means the counseling program that offers assessment, short-term counseling, and referral services to employees for a wide range of drug, alcohol, and mental health problems, and monitors the progress of employees while in treatment. TIGTA offers these services through the IRS' EAP pursuant to Memorandum of Understanding dated April 20, 2007 and related reimbursable services agreements.

C. Employee Assistance Program Administrator means the individual responsible for ensuring the development, implementation and review of the EAP.

D. Employee Assistance Program Coordinator means the individual designated by the EAP Administrator to be responsible for implementing and operating the EAP within the component assigned to the coordinator, by providing counseling, treatment, and education services to employees and supervisors regarding the EAP.

E. Function Head refers to the member of the Senior Executive Service (SES) responsible for a TIGTA function and includes the following: Inspector General, Principal Deputy Inspector General, Deputy Inspector General for Investigations, Deputy Inspector General for Audit, Deputy Inspector General for Inspections and Evaluations, Chief Counsel, and Deputy Inspector General for Mission Support.

F. Medical Review Officer means the individual responsible for receiving laboratory results generated from TIGTA's Drug-Free Workplace Plan who is a licensed physician with knowledge of substance abuse disorders and the appropriate medical training to interpret and evaluate all positive test results together with an individual's medical history and any other relevant biomedical information.

G. Illegal Drugs means a controlled substance included in Schedule I or II, as defined by Section 806(6) of Title 21 of United States Code, the possession of which is unlawful under chapter 13 of that Title. The term "illegal drugs" does not mean the use of a controlled substance pursuant to a valid prescription or other uses authorized by law.

H. Random Testing means a system of drug testing imposed without individualized suspicion that a particular individual is using illegal drugs. Random testing may either be:

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1. Uniform – unannounced testing of testing designated employees occupying a specified area, element or position; or,
2. A statistically random sampling of such employees based on a neutral criterion, such as social security numbers.

I. Employee in Sensitive Positions

1. Employees in positions designated by the Inspector General as Special Sensitive, Critical Sensitive, or Noncritical-Sensitive, or employees in positions designated by the Inspector General as sensitive in accordance with Executive Order No. 13467, as amended;
2. Employees granted access to classified information or who may be granted access to classified information pursuant to a determination of trustworthiness by the Inspector General under Section 4 of Executive Order No.13526;
3. Individuals serving under Presidential appointments;
4. Law enforcement officers as defined in 5 U.S.C. §§ 8331(20) and 8401(17); or,
5. Other positions that the Inspector General determines involve law enforcement, national security, the protection of life and property, public health or safety, or other functions requiring a high degree of trust and confidence.

J. Supervisor means an employee having authority to hire, direct, assign, promote, reward, transfer, furlough, layoff, recall, suspend, discipline, or remove other employees, to adjust their grievances, or to effectively recommend such action, if the exercise of the authority is not merely routine or clerical in nature, but requires the consistent exercise of independent judgment. 5 U.S.C. § 7103(a)(10).

K. Testing Designated Positions (TDPs) means employment positions within TIGTA which have been designated for random testing under Section IX.B. of this Plan.

L. Verified Positive Test Result means a test result that has been screened positive by an FDA-approved immunoassay test, confirmed by a Gas Chromatography/Mass Spectrometry assay, (or other confirmatory tests) approved by Department of Health and Human Services and reviewed and verified by the Medical Review Officer in accordance with this Plan and the Mandatory Guidelines for Federal Workplace Drug Testing Programs.

III. EMPLOYEE ASSISTANCE PROGRAM

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A. Function

The Employee Assistance Program (EAP) plays an important role in preventing and resolving employee drug use by: demonstrating TIGTA's commitment to eliminating illegal drug use; providing employees an opportunity, with appropriate assistance, to discontinue their drug use; providing educational materials to supervisors and employees on drug use issues; assisting supervisors in confronting employees who have performance and/or conduct problems and making referrals to appropriate treatment and rehabilitative facilities; and, following up with individuals during the rehabilitation period to track their progress and encourage successful completion of the program. The EAP, however, shall not be involved in the collection of urine samples or the initial reporting of test results.

Specifically, the EAP shall:

1. Provide counseling and assistance to employees who self-refer for treatment or whose drug tests have been verified positive, and monitor the employees' progress through treatment and rehabilitation;
2. Provide needed education and training to all levels of TIGTA employees on types and effects of drugs, symptoms of drug use and its impact on performance and conduct, relationship of the EAP to drug testing, and related treatment, rehabilitation, and confidentiality issues; and,
3. Ensure that confidentiality of test results and related medical treatment and rehabilitation records is maintained in accordance with Section XIV of this Plan.

B. Referral and Availability

Any employee found to be using drugs shall be referred to the EAP. The EAP shall be administered separately from the drug testing program, and shall be available to all employees without regard to a finding of drug use. The EAP shall provide counseling or rehabilitation for all referrals, as well as education and training regarding illegal drug use. The EAP is available not only to TIGTA employees but, when feasible, to the families of employees with drug problems, and to employees with family members who have drug problems. In the event the employee is not satisfied with the program of treatment or rehabilitation, such employee may seek review of the EAP Counselor's referral by notifying the EAP Administrator prior to completion of the program. The decision of the EAP Administrator shall be final and shall not be subject to further administrative review. Regardless of the treatment program chosen, the employee remains responsible for the successful completion of treatment, and assertions that the counselor failed to consider one or more of the factors in Section VI.D.5. in making a

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referral shall not constitute either an excuse for continuing to use illegal drugs or a defense to disciplinary action if the employee does not complete treatment.

C. Leave Allowance

Employees shall be allowed up to one hour (or more as necessitated by travel time) of excused absence for each counseling session, up to a maximum of five visits, for the purpose of diagnosis and referral. Absences during duty hours for rehabilitation or treatment must be charged to the appropriate leave category in accordance with law and leave regulations.

D. Records and Confidentiality

All EAP operations shall be confidential in accordance with Section XIV of this Plan relating to records and confidentiality.

E. Structure

The IRS shall be responsible for oversight and implementation of the IRS EAP, and will provide, with the support of TIGTA's Deputy Inspector General for Mission Support, high-level direction and promotion of the EAP services available to TIGTA employees.

According to the IRS, it administers the EAP at the regional, district, service center and national office levels through contractors who provide professional counseling, treatment and rehabilitation services.

IV. SUPERVISORY TRAINING

A. Objectives

As supervisors have a key role in establishing and monitoring a drug-free workplace, TIGTA shall provide training to assist supervisors and managers in recognizing and addressing illegal drug use by TIGTA employees. The purpose of supervisory training is to understand:

1. Department of the Treasury (Department), and TIGTA policies relevant to work performance problems, drug use, and the TIGTA-provided EAP services;
2. The responsibilities involving the offer of EAP services;
3. How employee performance and behavioral changes should be recognized and documented;

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4. The roles of the Medical Review Officer, medical staff, supervisors, personnel, and EAP personnel;
5. The ways to use EAP services;
6. How the EAP is linked to the performance appraisal and the disciplinary process; and,
7. The process of reintegrating employees into the workforce.

B. Implementation

The Office of Mission Support (OMS) shall be responsible for implementing supervisory training, and shall coordinate the development of a training package to ensure that all employees and supervisors are fully informed of TIGTA's Drug-Free Workplace Plan.

C. Training Package

Supervisory training shall be required of all supervisors and may be presented as a separate course, or be included as part of an ongoing supervisory training program. Training shall be provided as soon as possible after a person assumes supervisory responsibility. Training courses should include:

1. Overall OPM, Department, and TIGTA policies;
2. The prevalence of various employee problems with respect to drugs and alcohol;
3. The EAP approach to handling problems including the supervisor's role and relationship to EAP;
4. How to recognize employees with possible problems;
5. Documentation of employee performance or behavior;
6. Skills in confronting employees with possible problems;
7. Agency procedures for referring employees to EAP;
8. Disciplinary action and removals from sensitive positions as required by Section 5(c) of the Executive Order;
9. Reintegration of employees into the workforce; and,
10. Written materials that the supervisor can use at the worksite.

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V. EMPLOYEE EDUCATION

A. Objectives

TIGTA shall offer drug education to all TIGTA employees. Drug education should include education and training to all levels of TIGTA employees on:

1. Types and effects of drugs;
2. Symptoms of drug use, and the effects on performance and conduct;
3. The relationship of the EAP to drug testing; and,
4. Other relevant treatment, rehabilitation, and confidentiality issues.

B. Means of Education

Drug education activities may include:

1. Distribution of written materials;
2. Audio and visual materials;
3. Lunchtime employee forums; and,
4. Employee drug awareness days.

VI. SPECIAL DUTIES AND RESPONSIBILITIES

A. Drug Program Coordinator

TIGTA shall have a Drug Program Coordinator assigned to carry out the purposes of TIGTA's Plan and Drug-Free Workplace Program (Program). The Drug Program Coordinator shall be responsible for implementing, directing, administering, and managing the drug program within TIGTA. The Drug Program Coordinator shall serve as the principal contact with the laboratory and for collection activities in assuring the effective operation of the testing portion of the program. In carrying out his/her responsibilities, the Drug Program Coordinator shall, among other duties:

1. Arrange for all testing authorized under this order;
2. Ensure that all employees subject to random testing receive individual notice as described in Section VII(B) of this Plan, prior to implementation of the program, and that such employees return a signed acknowledgment of receipt form;

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3. Document, through written inspection reports, all results of laboratory inspections conducted;
4. Coordinate with and report to the Inspector General on Drug Program Coordinator activities, and findings that may affect the reliability or accuracy of laboratory results;
5. In coordination with the EAP Program Administrator, publicize and disseminate drug program educational materials, and oversee training and education sessions regarding drug use and rehabilitation;
6. Coordinate all Drug Program Coordinator duties in field offices wherever possible to conserve resources and to efficiently and speedily accomplish reliable and accurate testing objective; and,
7. Receive verified positive test results from the Medical Review Officer.

B. Employee Assistance Program Administrator

The EAP Administrator shall:

1. Assume the lead role in the development, implementation, and evaluation of the EAP;
2. Supervise and designate the headquarters EAP Coordinators and Counselors and assist them in establishing field office EAPs; and,
3. Advise TIGTA of the submission of annual statistical reports, and prepare consolidated reports on the EAP activity involving TIGTA employees.

C. Employee Assistance Program Coordinators

The EAP Coordinators shall:

1. Implement and operate the EAP within the component assigned to the coordinator;
2. Provide counseling and treatment referral services to all employees referred to the EAP by their supervisors or on self-referral, and otherwise offer employees the opportunity for counseling and rehabilitation;
3. Coordinate with the Medical Review Officer and supervisors as appropriate;

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4. Work with TIGTA's Drug Program Coordinator to provide educational materials to TIGTA for dissemination to managers, supervisors, and employees on illegal drugs in the workplace;
5. Assist supervisors with performance and/or personnel problems that may be related to illegal drug use;
6. Monitor the progress of referred employees during and after the rehabilitation period, and provide feedback to supervisors in accordance with 42 C.F.R. Part 2, Confidentiality of Alcohol and Drug Abuse Patient Records;
7. Ensure that training is provided to assist supervisors in the recognition and documentation of facts and circumstances that support a reasonable suspicion that an employee may be using illegal drugs;
8. Maintain a list of rehabilitation or treatment organizations that provide counseling and rehabilitative programs, and include the following information on each such organization:
 - a. Name, address, and phone number;
 - b. Types of services provided;
 - c. Hours of operation, including emergency hours;
 - d. The contact person's name and phone number;
 - e. Fee structure, including insurance coverage;
 - f. Client specialization;
 - g. Other pertinent information; and,
9. Periodically visit rehabilitative or treatment organizations to meet administrative and staff members, tour the site, and ascertain the experience, certification and educational level of staff, and the organization's policy concerning progress reports on clients and post-treatment follow-up.

D. Employee Assistance Counselors

The Employee Assistance Counselors shall:

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1. Serve as the initial point of contact for employees who ask or are referred for counseling;
2. Be familiar with all applicable laws and regulations, including drug treatment and rehabilitation insurance coverage available to employees through the Federal Employee Health Benefits Program;
3. Meet the qualifications as determined by the EAP Administrator and be trained in counseling employees in the occupational setting, and in identifying drug use;
4. Document and sign the treatment plan prescribed for all employees referred for treatment, after obtaining the employee's signature on this document; and,
5. In making referrals, consider the:
 - a. Nature and severity of the problem;
 - b. Location of the treatment;
 - c. Cost of the treatment;
 - d. Intensity of the treatment environment;
 - e. Availability of inpatient/outpatient care;
 - f. Other special needs, such as transportation and child care; and,
 - g. The preferences of the employee.

E. Medical Review Officer

TIGTA shall have Medical Review Officer assigned to carry out the purposes of this Plan. The Medical Review Officer shall, among other duties:

1. Receive all laboratory test results;
2. Assure that an individual who has tested positive has been afforded an opportunity to discuss the test result in accordance with Section XIII.D. of this Plan;
3. Consistent with confidentiality requirements, refer written determinations regarding all verified positive test results to the Drug Program Coordinator, including a positive drug test form indicating that the

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positive result has been verified, together with all relevant documentation and a summary of findings;

4. Confirm with the appropriate personnel official whether an individual who has been tentatively selected for employment with TIGTA has obtained a verified positive test result;
5. Coordinate with and report to the IG on all activities and findings on a regular basis; and,
6. Coordinate all Medical Review Officer duties in field offices wherever possible to conserve resources and to efficiently and speedily accomplish reliable and accurate testing objectives.

F. Supervisors

Supervisors will be trained to recognize and address illegal drug use by employees and will be provided information regarding referral of employees to the EAP, procedures and requirements for drug testing, and behavioral patterns that give rise to a reasonable suspicion that an employee may be using illegal drugs. Except as modified by the IG to suit specific program responsibilities, first-line supervisors shall:

1. Attend training on illegal drug-use in the workplace;
2. Initiate a drug test based on reasonable suspicion as described in Section X;
3. Refer employees to the EAP for assistance in obtaining counseling and rehabilitation, upon a finding of illegal drug use;
4. Initiate appropriate disciplinary action upon a finding of illegal drug use; and,
5. In conjunction with personnel specialist, assist higher-level supervisors and the EAP Administrator in evaluating employee performance and/or personnel problems that may be related to illegal drug use.

A higher-level supervisors shall review and concur, in advance, with all tests ordered on the basis of a reasonable suspicion in accordance with Section X.

G. Implementation

The Deputy Inspector General for Mission Support (DIGMS) shall implement the Drug-Free Workplace Plan within TIGTA, and ensure that it is efficiently and effectively

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accomplished in accordance with the provisions herein and all other applicable regulations.

H. General Program/Structural Provisions

TIGTA has developed procedures to enable TIGTA to efficiently and swiftly implement all aspects of this Plan, taking into account unique geographical, personnel, budgetary and other relevant factors. See TIGTA Operations Manual (600)-70-9.

I. Government Contractors

Wherever existing facilities are inadequate to implement this order, the DIGMS shall:

1. Act as Contracting Officer for the administration of all related contracts;
2. Ensure that contract labs chosen to perform the drug screening tests are duly certified pursuant to subpart C of the Mandatory Guidelines for Federal Workplace Drug Testing Programs and that any other contracts conform to the technical specifications of the Mandatory Guidelines; and,
3. Establish, by contract or with Agency employees as deemed appropriate, the positions and specific responsibilities of the Drug Program Coordinator and the Medical Review Officer as required by the Mandatory Guidelines.

VII. NOTICE

A. General Notice

A general notice from the Inspector General announcing the testing program, as required by section 4(a) of the Executive Order, was provided to all employees subsequent to the 2013 certification of the Plan. The notice explained:

1. The purpose of the Drug-Free Workplace Plan;
2. That the Plan will include both voluntary and mandatory testing;
3. That those who hold positions selected for random testing will also receive an individual notice, prior to the commencement of testing, indicating that their position has been designated a Testing Designated Position;
4. The availability of and procedures necessary to obtain counseling and rehabilitation through the EAP;

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5. The circumstances under which testing may occur;
6. That an opportunity will be afforded to submit medical documentation of lawful use of an otherwise illegal drug;
7. That the laboratory assessment is a series of tests which are highly accurate and reliable, and that, as an added safeguard, laboratory results are reviewed by the Medical Review Officer;
8. That positive test results verified by the Medical Review Officer may only be disclosed to the employee, the appropriate EAP administrator, the appropriate management officials and Office of Chief Counsel personnel necessary to process an adverse action against the employee, or a court of law or administrative tribunal in any adverse personnel action; and,
9. That all medical and rehabilitation records in an EAP will be deemed confidential "patient" records and may not be disclosed without the prior written consent of the patient, an authorizing court order, or otherwise as permitted by Federal law implemented at 42 C.F.R. Part 2.

B. Individual Notice

An individual notice will be distributed to all employees who occupy testing designated positions newly identified in this Plan explaining:

1. That the employee's position has been designated a "testing designated position;"
2. That the employee will have the opportunity to voluntarily admit to being a user of illegal drugs and to receive counseling or rehabilitation and shall not be subject to disciplinary action;
3. That the employee's position will be subject to random testing no sooner than thirty days following the notice.

C. Signed Acknowledgement

Each employee in a Testing Designated Position shall be asked to acknowledge in writing that the employee has received and read the notice that states that the employee's position has been designated for random drug testing, and that refusal to submit to testing will result in initiation of disciplinary action, up to and including dismissal. If the employee refuses to sign the acknowledgement, the employee's supervisor shall note on the acknowledgement form that the employee received the notice. This acknowledgement, which is advisory only, shall be centrally collected for easy retrieval by function. An employee's failure to sign the notice shall not preclude

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testing that employee, or otherwise affect the implementation of this Plan since the general sixty-day notice will previously have notified all TIGTA employees of the requirement to be drug-free.

D. Administrative Relief

If an employee believes his or her position has been wrongly designated a Testing Designated Position, that employee may file an administrative appeal to the DIGMS who has authority to remove the employee from the Testing Designated Position list. The appeal must be submitted by the employee, in writing, to the DIGMS within 15 days of notification, setting forth all relevant information. The DIGMS shall review the appeal based upon the criteria applied in designating that employee's position as a Testing Designated Position. The DIGMS' decision is final and is not subject to further administrative review.

VIII. FINDING OF DRUG USE AND DISCIPLINARY CONSEQUENCES

A. Determination

An employee may be found to use illegal drugs on the basis of any appropriate evidence including, but not limited to:

1. Direct observation;
2. Evidence obtained from an arrest or criminal conviction;
3. A verified positive test result; or,
4. An employee's voluntary admission.

B. Mandatory Administrative Actions

TIGTA shall refer an employee found to use illegal drugs to the EAP, and if the employee occupies a sensitive position, immediately remove and employee from that position without regard to whether it is a Testing Designated Position. At the discretion of the appropriate Function Head, however, and as part of an EAP, an employee may return to duty in a sensitive position if the employee's return would not endanger public health or safety or national security.

C. Range of Consequences

Disciplinary action taken against an employee found to use illegal drugs may include the full range of disciplinary actions, including removal. The severity of the action chosen will depend on the circumstances of each case and be consistent with the Executive Order. TIGTA shall initiate disciplinary action against any employee found to use illegal

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drugs, but shall not discipline an employee who voluntarily admits to illegal drug use in accordance with subsection VIII.F. of this Plan.

Such disciplinary action, consistent with the requirements of the Civil Service Reform Act and other statutes, Department of the Treasury and TIGTA policy, and regulations, may include any of the following measures but some disciplinary action must be initiated:

1. Reprimanding the employee in writing;
2. Placing the employee in an enforced leave status;
3. Suspending the employee for 14 days or less;
4. Suspending the employee for 15 days or more;
5. Suspending the employee until the employee successfully completes the EAP or until TIGTA determines that action other than suspension is more appropriate; and,
6. Removing the employee from Federal service.

D. Initiation of Mandatory Removal From Service

TIGTA shall initiate action to remove an employee for:

1. Refusing to obtain counseling or rehabilitation through an EAP as required by the Executive Order after having been found to use illegal drugs; or,
2. Not refraining from illegal drug use after a first finding of such use.

All memoranda to propose and decide on a separation action should be worked out in consultation with the Office of Chief Counsel.

E. Refusal to Take Drug Test When Required

An employee who refuses to be tested when so required will be subject to the full range of disciplinary action, including removal. No applicant who refuses to be tested shall be extended an offer of employment. Attempts to alter or substitute the specimen provided will be deemed a refusal to take the drug test when required.

F. Voluntary Referral

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Under the Executive Order 12564, TIGTA is required to initiate action to discipline any employee found to use illegal drugs in every circumstance, except that such discipline is not required for an employee who: (1) voluntarily admits his or her drug use; (2) completes counseling or an EAP; and, (3) thereafter refrains from drug use.

Because the Order permits an agency to create "safe harbor" for an employee who meets all three of these conditions, TIGTA has decided to create such a "safe harbor" and will not initiate disciplinary action against employees who satisfy the provisions of this Section.

A fundamental purpose of TIGTA's Drug-Free Workplace Plan is to assist employees who themselves are seeking treatment for drug use. For this reason, TIGTA will not initiate disciplinary action against any employee who meets all three of these conditions:

- a. Voluntarily identifies him/herself as a user of illegal drugs prior to being identified through other means;
- b. Obtains counseling or rehabilitation through an EAP; and,
- c. Thereafter refrains from using illegal drugs.

This self-referral option allows any employee to step forward and identify him/herself as an illegal drug user for the purpose of entering a drug treatment program under the EAP. In stepping forward, and consistent with Section XII.B. of this Plan, an employee may volunteer for a drug test as a means of identification. Although this self-identification test may yield a verified positive test result, such result shall not subject an employee to discipline assuming the three safe harbor requirements are met.

Since the key to this provision's rehabilitative effectiveness is an employee's willingness to admit his or her problem, this provision is not available to an employee who requests protection under this provision after:

- a. Being asked to provide a urine sample in accordance with this Plan; or,
- b. Having been found to use illegal drugs pursuant to Section VIII.A.1. or VIII.A.2.

IX. RANDOM TESTING

A. Sensitive Positions Designated for Random Testing

The Executive Order requires testing for employees in "sensitive" positions, subject to Agency criteria. As specified in Section XV of this Plan, the IG has determined that some of these sensitive positions are testing designated positions subject to random testing. The positions titles designated for random testing are listed in Section XV,

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along with the criteria and procedures applied in designating such positions for drug testing, including the justification for such criteria and procedures.

B. Determining the Testing Designated Position

Among the factors the Inspector General has considered in designating a Testing Designated Position is the Guidance for Selection of Testing Designated Positions issued by the Interagency Coordinating Group Executive Committee, which defines:

- A. Presumptive Testing Designated Positions
 1. Employees Who Carry Firearms
 2. Motor Vehicle Operations Carrying Passengers
 3. Aviation Flight Crew Members and Air Traffic Controllers
 4. Railroad Operating Crews

- B. Prepared Testing Designated Positions
 1. Certain Health and safety Positions
 - a. Employees authorized to carry firearms
 - b. Railroad Employees Engaged in Safety Sensitive Tasks
 - c. Aviation Personnel
 2. Presidential Appointees Requiring Senate Confirmation (PAS)
 3. Front Line Law Enforcement Personnel
 4. Drug Rehabilitation Employees
 5. Personnel Having Access to "Truly Sensitive Information"
 - a. Top Secret and Higher Clearances
 - b. Secret Clearances

- C. Discretionary Designations – Given the unique agency missions, there are a number of other, non-court tested Testing Designated Positions that may be appropriate for inclusion within agency plans.

- D. Specifically Disfavored Testing Designated Positions
 1. Positions designated based upon the need to foster public trust or generalized requirements for integrity, honesty, or responsibility.
 2. Positions designated based upon access to sensitive information not meeting the "truly sensitive" criteria, e.g. personnel files, budget and financial information, and grand jury information.

The Inspector General reserves the right to add or delete positions determined to be testing designated positions pursuant to the criteria established in the Executive Order and this Plan. Moreover, the IG has determined, pursuant to 42 U.S.C. § 290dd, that all positions which have been or will be designated as testing designated positions under this Plan are "sensitive positions" and are therefore exempted from coverage.

C. Implementing Random Testing

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In implementing the program of random testing the Drug Program Coordinator shall:

- A. Ensure that the means of random selection remains confidential; and,
- B. Evaluate periodically whether the number of employees tested and the frequency with which those tests will be administered satisfy TIGTA's duty to achieve a drug-free workforce.

The number of employees occupying testing designated positions with which random tests will be administered are specified in Section XV of this Plan.

D. Notification of Selection

An individual selected for random testing, and the individual's first-line supervisor, shall be notified the same day the test is scheduled, preferably, within two hours of the scheduled testing. The supervisor shall explain to the employee that the employee is under no suspicion of taking drugs and that the employee's name was selected randomly.

E. Deferral of Testing

An employee selected for random drug testing may obtain a deferral of testing if the employee's first-line supervisor and second or higher-level supervisor concur that a compelling need necessitates a deferral on the grounds that the employee is:

- 1. In a leave status (sick, annual, administrative, or leave without pay);
- 2. In official travel status away from the test site or is about to embark on official travel scheduled prior to testing notification; or,
- 3. In an undercover assignment in a law enforcement investigation that would be unduly jeopardized by the requirement to appear for testing.

An employee whose random drug test is deferred will be subject to an unannounced test within the following 60 days.

X. REASONABLE SUSPICION TESTING

Reasonable suspicion testing may be required of an employee in a position which is designated for random testing when there is a reasonable suspicion that the employee uses illegal drugs whether on or off duty. Reasonable suspicion testing may also be required of any employee in any position when there is a reasonable suspicion of on-duty use or on-duty impairment.

A. Grounds

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Reasonable suspicion testing may be based upon, among other things:

1. Observable phenomena, such as direct observation of drug use or possession and/or the physical symptoms of being under the influence of a drug;
2. A pattern of abnormal conduct or erratic behavior;
3. Arrest or conviction for a drug-related offense, or the identification of an employee as the focus of a criminal investigation into illegal drug possession, use, or trafficking;
4. Information provided either by reliable and credible sources or independently corroborated; or,
5. Newly discovered evidence that the employee has tampered with a previous drug test.

Although reasonable suspicion testing does not require certainty, mere "hunches" are not sufficient to meet this standard.

B. Procedures

If an employee is suspected of using illegal drugs, the appropriate supervisor will gather all information, facts, and circumstances leading to and supporting this suspicion, and after coordination with the Drug Program Coordinator and the Office of Chief Counsel and the concurrence of the employee's second or higher-level supervisor, will make a reasonable suspicion finding.

When higher-level concurrence of a reasonable suspicion determination has been established, the appropriate supervisor will promptly prepare a written report detailing the circumstances which formed the basis to warrant the testing. This written report should include the appropriate dates and times of reported drug related incidents, reliable/credible sources of information, rationale leading to the test, findings of the test, and the action taken.

C. Supervisory Training

In accordance with Section IV of this Plan, supervisors will be trained to address illegal drug use by employees, to recognize facts that give rise to a reasonable suspicion, and to document facts and circumstances to support a finding of reasonable suspicion. Failure to receive such training, however, shall not invalidate otherwise proper reasonable suspicion testing.

XI. APPLICANT TESTING

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A. Objectives

To maintain the high professional standards of TIGTA's workforce, it is imperative that applicants for a Testing Designated Position who use illegal drugs be screened out during the initial employment process before they are employed by TIGTA. This procedure will have a positive effect on reducing instances of illegal drug use by employees working within TIGTA, and will provide for a safer work environment. For these reasons, drug testing shall be required of all applicants as defined in Section II of this Plan.

B. Vacancy Announcements

Every vacancy announcement for positions designated for applicant testing shall state:

"All applicants tentatively selected for this position will be required to submit to urinalysis to screen for illegal drug use prior to appointment."

In addition, each applicant will be notified that appointment to the position will be contingent upon a negative drug test result. Failure of the vacancy announcement to contain this statement notice will not preclude applicant testing if advance written notice is provided to applicants in some other manner.

C. Procedures

The Drug Program Coordinator shall direct applicants to an appropriate collection facility. The drug test must be undertaken as soon after notification as possible, but no later than 48 hours after notice to the applicant. Where appropriate, applicants may be reimbursed for reasonable travel expense.

Applicants will be advised of the opportunity to submit medical documentation that may support a legitimate use for a specific drug and that such information will be reviewed only by the Medical Review Officer to determine whether the individual is licitly using an otherwise illegal drug.

D. Personnel Officials

Upon notification that an individual has been tentatively selected for employment with TIGTA in a testing designated position, the Director, Human Capital and Personnel Security, shall assure, after consultation with the Medical Review Officer, that a drug test has been conducted on that individual and determine whether the test result is a verified positive result.

E. Consequences

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TIGTA will decline to extend a final offer of employment to any applicant for a testing designated position with a verified positive test result, and such applicant may not reapply to TIGTA for a period of six months. The Personnel Officer working on the applicant's certificate shall be directed to object to the applicant on the basis of failure to pass the physical, a lack of personal characteristics necessary to relate to public employment or failure to support the goals of TIGTA. TIGTA shall inform such applicant that a confirmed presence of illegal drug in the applicant's urine precludes TIGTA from hiring the applicant.

XII. ADDITIONAL TYPES OF DRUG TESTING

A. Injury, Illness, Accident, Unsafe or Unhealthful Practice Testing

TIGTA is committed to providing a safe and secure work environment. It also has a legitimate interest in determining the cause of serious accidents so that it can undertake appropriate corrective measures. Post-accident drug testing can provide invaluable information in furtherance of that interest. Accordingly, employees may be subject to testing when, based upon the circumstances of the accident, their actions are reasonably suspected of having caused or contributed to an accident that meets one or both of the following criteria:

1. The accident results in death or personal injury requiring immediate hospitalization; or,
2. Damage to government or private property in excess of \$10,000.

If an employee is suspected of having caused or contributed to an accident meeting the above criteria, the appropriate supervisor will present the facts leading to this suspicion to the employee's second or higher-level supervisor for approval. Once approval has been obtained and arrangements made for testing, the supervisor will prepare a written report detailing the facts and circumstances that warrant the testing.

B. Voluntary Testing

In order to demonstrate their commitment to TIGTA's goal of a drug-free workplace and to set an example for other Federal employees, employees not in testing designated positions may volunteer for unannounced random testing by notifying the Drug Program Coordinator in writing. These employees will then be included in the pool of testing designated positions subject to random testing, and be subject to the same conditions and procedures, including the provisions of Section VIII.F. Volunteers shall remain in the testing designate position pool until they withdraw from participation by notifying the Drug Program Coordinator, in writing, of such intent at least 48 hours prior to a scheduled test.

C. Follow-up Testing

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All employees referred through administrative channels who undergo a counseling or rehabilitation program for illegal drug use through the EAP will be subject to unannounced testing following completion of such a program for a period of one year. Such employees shall be tested at the frequency stipulated in the abeyance contract, or, in the alternative, at an increased frequency of no less than three times per year. Such testing is distinct from testing which may be imposed as a component of the EAP.

XIII. TEST PROCEDURES IN GENERAL

A. Mandatory Guidelines for Federal Workplace Drug Testing

TIGTA shall adhere to the Mandatory Guidelines for Federal Workplace Drug Testing Programs promulgated by the Department of Health and Human Services consistent with the authority granted by Executive Order 12564, and to the requirements of section 503 of the Act. The drug testing services used by TIGTA shall have professionally trained collection personnel, quality assurance requirements for urinalysis procedures, and strict confidentiality requirements.

B. Privacy Assured

Any individual subject to testing under this Plan shall be permitted to provide urine specimens in private, such as in a rest room stall or similar enclosure so that the employee is not observed while providing the sample. Collection site personnel of the same gender as the individual tested, however, may observe the individual provide the urine specimen when such personnel have reason to believe the individual may alter or substitute the specimen to be provided. Collection site personnel may have reason to believe that a particular individual may alter or substitute the specimen to be provided when:

1. The individual:
 - a. Has previously been found by TIGTA to be an illegal drug user;
or
 - b. Has previously tampered with a sample; or
2. Facts and circumstances suggest that the individual:
 - a. Is an illegal drug user;
 - b. Is under the influence of drugs at the time of the test; or
 - c. Has equipment or implements capable of tampering with or altering urine samples; or

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3. The specimen:

- a. Has a temperature outside the range of 32 – 38 degrees C/90 – 100 degrees F; or
- b. Shows signs of contaminants.

C. Failure to Appear for Testing

Failure to appear for testing without a deferral will be considered refusal to participate in testing, and will subject an employee to the range of disciplinary actions, including dismissal, and, if an applicant, to the cancellation of an offer of employment. If an individual fails to appear at the collection site at the assigned time, the collector shall contact the Drug Program Coordinator to obtain guidance on action to be taken.

D. Opportunity to Justify a Positive Test Result

When a confirmed positive result has been returned by the laboratory, the Medical Review Officer shall perform the duties set forth in the Mandatory Guidelines. For example, the Medical Review Officer may choose to conduct employee medical interviews, review employee medical history, or review any other, relevant biomedical factors. The Medical Review Officer must review all medical records made available by the tested employee or applicant when a confirmed positive test could have resulted from legally prescribed medication. Evidence to justify a positive result may include, but is not limited to:

1. A valid prescription; or,
2. A verification from the individual's physician verifying a valid prescription.

Individuals are not entitled, however, to present evidence to the Medical Review Officer in a trial-type administrative proceeding, although the Medical Review Officer has the discretion to accept evidence in any manner the Medical Review Officer deems most efficient or necessary. If the Medical Review Officer determines there is no justification for the positive result, such result will then be considered a verified positive test result. The Medical Review Officer shall immediately contact the Drug Program Coordinator who is empowered to recommend or take administrative action, upon obtaining a verified positive test result.

E. Employee Counseling and Assistance

While participating in a counseling or rehabilitation program, and at the request of the program, the employee may be exempted from the random testing pool for a period not to exceed sixty days, or for a time period specified in an abeyance contract or

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rehabilitation plan approved by the appropriate Function Head. Upon completion of the program, the employee immediately shall be subject to follow-up testing pursuant to Section XII.C. of this Plan.

F. Savings Clause

To the extent that any of the procedures specified in this section are inconsistent with any of those specified in the Mandatory Guidelines for Federal Workplace Drug Testing Programs promulgated by the Department of Health and Human Services, or any subsequent amendment thereto, such Mandatory Guidelines or amendment shall supersede the procedures specified in this section, but only to the extent of the inconsistency.

XIV. RECORDS AND REPORTS

A. Confidentiality of Test Results

The laboratory may disclose laboratory test results only to the Medical Review Officer or the staff of the Medical Review Officer. Any positive result that the Medical Review Officer justifies by acceptable and appropriate medical or scientific documentation to account for the result as other than the intentional ingestion of an illegal drug will be treated as a negative test result and may not be released for purposes of identifying illegal drug use. Test results will be protected under the provisions of the Privacy Act, 5 U.S.C. § 552a, *et seq.* and section 503(e) of the Act, and may not be released in violation of either statute. The Medical Review Officer may maintain only those records necessary for compliance with this Plan. Any records of the Medical Review Officer, including drug test results, may be released to an appropriate management official for purposes of auditing the activities of the Medical Review Officer, except that the disclosure of the results of any audit may not include personal identifying information on any employee.

In order to comply with section 503(e) of the Act, the results of a drug test of a TIGTA employee or applicant for TIGTA employment may not be disclosed without the prior written consent of such employee, unless the disclosure would be:

1. To the Medical Review Officer;
2. To the EAP Administrator in which the employee is receiving counseling or treatment or is otherwise participating;
3. To any supervisory or management official within TIGTA having authority to take adverse personnel action against such employee; or,
4. Pursuant to the order of a court of competent jurisdiction or where

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request by the United States Government to defend against challenge against any adverse personnel action.

For purposes of this section, "management official" includes any management, government, security or personnel official whose duties necessitate review of the test results in order to process an adverse personnel or security action against the employee. In addition, test results with all identifying information removed shall also be made available to TIGTA personnel, including the Drug Program Coordinator, for data collection and other activities necessary to comply with section 503(f) of the Act.

B. Employee Access to Records

Any employee who is the subject of a drug test shall, upon written request, have access to:

1. Such employee's drug test; and,
2. The results of any relevant certification, review, or revocation-of-certification proceedings, as referred to in section 503(a)(l)(A)(ii)(III) of the Act.

Except as authorized by law, an applicant who is the subject of a drug test shall not be entitled to this information.

C. Confidentiality of Records in General

All drug-testing information specifically relating to individuals is confidential and shall be treated as such by anyone authorized to review or compile program records. In order to efficiently implement this order and to make information readily retrievable, the Drug Program Coordinator shall maintain all records relating to reasonable suspicion testing, suspicion of tampering with evidence, and any other authorized documentation necessary to implement this Plan.

All records and information of the personnel actions taken on employees with verified positive test results shall be forwarded to OMS Human Capital and Personnel Security. Such shall remain confidential, locked in a combination safe, with only authorized individual who have a "need-to-know" having access to them.

D. Employee Assistance Program Records

The EAP Administrator shall maintain only those records necessary to comply with this Plan. After a supervisor refers an employee to an EAP, the EAP will maintain all records necessary to carry out its duties. All medical and or rehabilitation records concerning the employee's drug abuse, including EAP records of the identity, diagnosis, prognosis, or treatment are confidential and may be disclosed only as authorized by 42

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C.F.R. Part 2, including the provision of written consent by the employee. With written consent, the patient may authorize the disclosure of those records to the patient's employer for verification of treatment or for a general evaluation of treatment progress.

E. Maintenance of Records

TIGTA shall establish or amend a recordkeeping system to maintain the records of the TIGTA's Drug-Free Workplace Program consistent with TIGTA's Privacy Act System of Records and with all applicable Federal laws, rules and regulations regarding confidentiality of records including the Privacy Act, (5 U.S.C. § 552a). If necessary, records may be maintained as required by subsequent administrative or judicial proceedings, or at the discretion of the IG. The recordkeeping system should capture sufficient documents to meet the operational and statistical needs of this Plan, and include:

1. Notices of verified positive test results referred by the Medical Review Officer;
2. Written materials justifying reasonable suspicion testing or evidence that an individual may have altered or tampered with a specimen;
3. Anonymous statistical reports; and,
4. Other documents the Drug Program Coordinator, Medical Review Officer, or EAP Administrator deems necessary for efficient compliance with this Plan.

F. Records Maintained by Government Contractors

Any contractor hired to satisfy any part of this Plan shall comply with the confidentiality requirements of this Plan, and all applicable Federal laws, rules, regulations and guidelines.

G. Statistical Information

The Drug Program Coordinator shall collect and compile anonymous statistical data for reporting the number of:

1. Random tests, reasonable suspicion tests, accident or unsafe practice tests, follow-up tests, or applicant tests administered;
2. Verified positive test results;
3. Voluntary drug counseling referrals;

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4. Involuntary drug counseling referrals;
5. Terminations or denial of employment offers resulting from verified positive test results;
6. Terminations or denial of employment offers resulting from refusal to submit to testing;
7. Terminations or denial of employment offers resulting from alteration of specimens;
8. Terminations or denial of employment offers resulting from failure to complete a drug abuse counseling program; and,
9. Employees who successfully complete EAP.

This data, along with other pertinent information, shall be compiled for inclusion in the Department of the Treasury's annual report to Congress required by section 503(f) of the Act. This data shall also be provided to the Department of Health and Human Services on an annual basis to assist in overall program evaluation and to determine whether changes to Mandatory Guidelines may be required.

XV. POSITION TITLES DESIGNATED FOR RANDOM/APPLICANT TESTING

TIGTA will perform a number of random drug tests annually that is equivalent to 10 percent or more of the total FTEs in the random testing pool.

Positions Subject to Mandatory Random Testing

1. Inspector General

Number of Employees: 1

The Inspector General of the Treasury Inspector General for Tax Administration is a Presidential appointee with Senate confirmation (PAS).

2. Principal Deputy Inspector General

Number of Employees: 1

Given the nature of this position and its responsibilities, this position has access to and/or a foreseeable need to have access to truly sensitive information, national security material and is carrying a Top Secret security clearance.

3. Senior Advisor

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Number of Employees: 1

Given the nature of this position and its responsibilities, this position has access to and/or a foreseeable need to have access to truly sensitive information, national security material and is carrying a Top Secret security clearance.

4. Deputy Inspector General for Audit

Number of Employees: 1

Given the nature of this position and its responsibilities, this position has access to and/or a foreseeable need to have access to truly sensitive information, national security material and is carrying a Top Secret security clearance.

5. Assistant Inspector General for Audit Security & Information Technology

Number of Employees: 1

Given the nature of this position and its responsibilities, this position has access to and/or a foreseeable need to have access to truly sensitive information, national security material and is carrying a Top Secret security clearance.

6. Director, Systems Security

Number of Employees: 1

Given the nature of this position and its responsibilities, this position has access to and/or a foreseeable need to have access to truly sensitive information, national security material and is carrying a Top Secret or Secret security clearance.

7. Chief Counsel

Number of Employees: 1

Given the nature of this position and its responsibilities, this position has access to and/or a foreseeable need to have access to truly sensitive information, national security material and is carrying a Top Secret security clearance.

8. Deputy Chief Counsel

Number of Employees: 1

Given the nature of this position and its responsibilities, this position has access to and/or a foreseeable need to have access to truly sensitive information, national security material and is carrying a Top Secret security clearance.

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9. Deputy Inspector General for Inspections and Evaluations

Number of Employees: 1

Given the nature of this position and its responsibilities, this position has access to and/or a foreseeable need to have access to truly sensitive information, national security material and is carrying a Top Secret security clearance.

10. Deputy Inspector General for Mission Support/Chief Financial Officer

Number of Employees: 1

Given the nature of this position and its responsibilities, this position has access to and/or a foreseeable need to have access to truly sensitive information, national security material and is carrying a Top Secret security clearance.

11. Director, Finance and Procurement/Deputy Chief Financial Officer

Number of Employees: 1

Given the nature of this position and its responsibilities, this position has access to and/or a foreseeable need to have access to truly sensitive information, national security material and is carrying a Top Secret or Secret security clearance.

12. Director, Human Capital and Personnel Security

Number of Employees: 1

Given the nature of this position and its responsibilities, this position has access to and/or a foreseeable need to have access to truly sensitive information, national security material and is carrying a Top Secret or Secret security clearance.

13. Assistant Director, Human Capital and Personnel Security/Security Officer

Number of Employees: 1

Given the nature of this position and its responsibilities, this position has access to and/or a foreseeable need to have access to truly sensitive information, national security material and is carrying a Top Secret or Secret security clearance.

14. Lead Personnel Security Specialist

Number of Employees: 1

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Given the nature of this position and its responsibilities, this position has access to and/or a foreseeable need to have access to truly sensitive information, national security material and is carrying a Top Secret or Secret security clearance.

15. Personnel Security Specialist

Number of Employees: 2

Given the nature of this position and its responsibilities, this position has access to and/or a foreseeable need to have access to truly sensitive information, national security material and is carrying a Top Secret or Secret security clearance.

16. Industrial Security Specialist

Number of Employees: 1

Given the nature of this position and its responsibilities, this position has access to and/or a foreseeable need to have access to truly sensitive information, national security material and is carrying a Top Secret or Secret security clearance.

17. Personnel Security Program Analyst

Number of Employees: 1

Given the nature of this position and its responsibilities, this position has access to and/or a foreseeable need to have access to truly sensitive information, national security material and is carrying a Top Secret or Secret security clearance.

18. Director, Facilities Management and Support Services

Number of Employees: 1

Given the nature of this position and its responsibilities, this position has access to and/or a foreseeable need to have access to truly sensitive information, national security material and is carrying a Top Secret or Secret security clearance.

19. Records and Information Management Specialist

Number of Employees: 1

Given the nature of this position and its responsibilities, this position has access to and/or a foreseeable need to have access to truly sensitive information, national security material and is carrying a Top Secret security clearance.

20. Supervisory Public Affairs Specialist (Director of Communications)

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Number of Employees: 1

Given the nature of this position and its responsibilities, this position has access to and/or a foreseeable need to have access to truly sensitive information, national security material and is carrying a Top Secret security clearance.

21. Chief Information Officer

Number of Employees: 1

Given the nature of this position and its responsibilities, this position has access to and/or a foreseeable need to have access to truly sensitive information, national security material and is carrying a Top Secret security clearance.

22. Director, Cybersecurity Services

Number of Employees: 1

Given the nature of this position and its responsibilities, this position has access to and/or a foreseeable need to have access to truly sensitive information, national security material and is carrying a Top Secret or Secret security clearance.

23. Assistant Director, Cybersecurity

Number of Employees: 1

Given the nature of this position and its responsibilities, this position has access to and/or a foreseeable need to have access to truly sensitive information, national security material and is carrying a Top Secret or Secret security clearance.

24. Information Technology Specialist (Cybersecurity)

Number of Employees: 5

Given the nature of this position and its responsibilities, this position has access to and/or a foreseeable need to have access to truly sensitive information, national security material and is carrying a Top Secret or Secret security clearance.

25. Deputy Inspector General for Investigations

Number of Employees: 1

The incumbent in this position is a law enforcement officer who is required to carry a firearm.

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26. Assistant Inspector General for Investigations

Number of Employees: 3

The incumbents in these positions are law enforcement officers who are required to carry a firearm.

27. Deputy Assistant Inspector General for Investigations

Number of Employees: 1

The incumbents in these positions are law enforcement officers who are required to carry a firearm.

28. Criminal Investigator

Number of Employees: 272

The incumbents in these positions are law enforcement officers required to carry a firearm.

29. Investigative Analyst (Criminal Intelligence and Counterterrorism Division)

Number of Employees: 4

Given the nature of this position and its responsibilities, this position has access to and/or a foreseeable need to have access to truly sensitive information, national security material and is carrying a Top Secret or Secret security clearance.

30. Investigative Specialist (Criminal Intelligence and Counterterrorism Division)

Number of Employees: 2

Given the nature of this position and its responsibilities, this position has access to and/or a foreseeable need to have access to truly sensitive information, national security material and is carrying a Top Secret or Secret security clearance.

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70.10 Probationary Periods for Initial Appointment to a Supervisory or Managerial Position

70.10.1 Abbreviations and Acronyms.

BFS/ARC	– Bureau of the Fiscal Service/Administrative Resource Center
HCPS	– Human Capital and Personnel Security
OPM	– Office of Personnel Management
TIGTA	– Treasury Inspector General for Tax Administration
RIF	– Reduction-in-Force

70.10.2 Introduction.

This section applies to all new supervisory and managerial employees, without time limitation in the competitive service, unless the employee has previously successfully completed a managerial or supervisory probationary period. Members of the Senior Executive Service are exempt from this provision.

The purpose of the probationary period is to develop supervisory and managerial skills and abilities, which cannot be developed in other kinds of positions. The probationary period is also used to assess the performance of a new supervisor or manager.

70.10.3 Authorities.

[5 U.S.C. § 3321 – Competitive service; probationary period](#)

[5 C.F.R. §§ 315.901-909 – Probation on Initial Appointment to a Supervisory or Managerial Position](#)

Office of Personnel Management’s (OPM) *General Schedule Supervisory Guide*

70.10.4 Definition.

A supervisory or managerial position is defined in OPM’s *General Schedule Supervisory Guide* and generally:

- Accomplishes work through the direction of other people;
- Directs the work of an organizational unit;
- Accounts for specific line or staff function;
- Monitors and evaluates the progress of the organization toward meeting goals; and
- Makes adjustments in objectives, work plans, schedules, and commitment of resources.

The people directed may be Federal employees, non-Federal workers, volunteers, students, or others. Managerial positions may serve as the head or assistant head of a

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major organization or organizational component, or direct a specialized program of marked difficulty. For purposes of this policy, both “supervisory” and “managerial” have the same meaning.

70.10.5 Responsibilities.

The Treasury Inspector General for Tax Administration Director (TIGTA), Human Capital and Personnel Security (HCPS) ensures the supervisory and managerial probationary procedures are established and followed.

The Bureau of the Fiscal Service/Administrative Resource Center (BFS/ARC):

- Ensures positions are clearly identified (through Position Classification guidelines) as supervisory/managerial or non-supervisory/non-managerial;
- Ensures vacancy announcements for supervisory and managerial positions include the statement, “Satisfactory completion of a one year supervisory or managerial probationary period is required, unless previously completed;”
- Determines if person selected for the managerial or supervisory position has previously completed the appropriate probationary period and documents the Standard Form (SF) 50 appropriately;
- Monitors the one-year period if the person selected has not served or does not provide documentation supporting the prior completion of the probationary period and issues the certification form to the appropriate manager at the end of the probationary period; and
- Files the form certifying the satisfactory completion of the probationary period in the Electronic Official Personnel Folder.

The employee’s immediate supervisor:

- Discusses the performance requirements of the new position and clearly communicates the standards to the selectee;
- Provides opportunities for new supervisors and managers to develop supervisory and managerial skills;
- Communicates frequently and has periodic performance discussions with the employee during the probationary period;
- Ensures performance discussions are documented in writing; and
- Certifies successful completion of the employee’s probationary period or initiates appropriate action to remove the employee from a supervisory or managerial position for performance deficiencies.

70.10.6 Requirements.

Employees must complete a one-year probationary period upon initial permanent assignment to a supervisory or managerial position. The following employees are excluded from this requirement:

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- Employees serving on temporary appointment, temporary promotion, or detail to a supervisory or managerial position;
- Employees who have satisfactorily completed the probationary period in another agency, occupation, or position; and
- Employees who are serving or have served in Federal civilian supervisory or managerial positions without time limitation.

70.10.7 Creditable Service.

If an employee serving in a managerial or supervisory probationary period is reassigned, transferred, promoted or detailed to another supervisory or managerial position, the time spent in the prior supervisory or managerial position counts toward the completion of the probationary period, unless the employee was removed from the prior position due to unsatisfactory performance or conduct reasons.

Employees who transfer to TIGTA before completion of a one-year managerial or supervisory probationary period in their previous agency will receive credit for the time served on the probationary period provided they provide sufficient documentation of satisfactory performance in the previous position. The BFS/ARC will secure this documentation during the hiring process, if applicable.

Service in a supervisory or managerial position under a temporary promotion, appointment, or detail is creditable only when the position is made permanent without a break in service and the employee has been temporarily serving as a manager or supervisor for a period of not less than 90 days.

Absence in non-pay status while on TIGTA rolls (for other than military duty or compensable injury) in excess of 22 workdays requires the probationary period to be extended by an equal amount of time. Absence in non-pay status up to 22 workdays (or if absence is due to compensable injury or military duty) is creditable in full upon returning to Federal service.

An employee who is removed for unsatisfactory performance or conduct reasons from a managerial or supervisory position prior to completion of the probationary period will not have the time spent in the probationary period count toward the completion of a supervisory or managerial probationary period under a subsequent appointment.

If an employee fails to provide proof of completion of previous service, the employee will be required to serve a new probationary period.

70.10.8 Relationship to Other Actions.

Serving in a supervisory or managerial probationary period does not affect the employee's tenure group for Reduction-in-Force (RIF) purposes. Employees can fulfill the probationary requirements for both an initial appointment and a managerial/supervisory appointment at the same time. There is no requirement to

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complete separate probationary periods if the managerial/supervisory position coincides with the initial appointment.

Nothing in this policy prohibits taking action against an employee for reasons other than supervisory or managerial performance.

70.10.9 Failure to Complete the Probationary Period.

Satisfactory completion of the required probationary period is a prerequisite to continued service in the position. An employee who, for reasons of supervisory or managerial performance, does not satisfactorily complete the required probationary period shall be returned to a position of no lower grade and pay than the one the employee left to accept the supervisory or managerial position. An employee, who is demoted into a position for which a probationary period (under this authority) is required, and for reasons of supervisory or managerial performance does not satisfactorily complete the probationary period, is entitled to be reassigned to a position of the same or equal grade and pay of the position in which they were serving for probation. The RIF procedures are not applicable under this authority.

Unsatisfactory completion of the supervisory probationary period cannot be the reason for denying future consideration for other supervisory or managerial positions.

70.10.9.1 Submission of Documentation. The employee's immediate supervisor should initiate the action to return the employee to a non-supervisory/managerial position. The second level supervisor must concur with the decision and approve the action being taken. A request for personnel action must be initiated to return the employee to the proper grade. The effective date of this action must be no later than the day prior to the end of the probationary period.

The employee must be given a written notice that they will be returning to a non-supervisory position and the reason(s) why. The employee's manager will work with TIGTA's Employee Relations Specialist to draft the notice.

70.10.9.2 Appeals. An action to return an employee to a non-supervisory position for failure to complete the requisite probationary period may be grieved under TIGTA grievance procedures.

An employee who is made to serve a probationary period and does not believe a probationary period is necessary may also file a grievance under TIGTA grievance procedures.

These actions may not be appealed to the Merit Systems Protection Board unless the employee has asserted an allegation that the action was based on partisan political affiliation or marital status. Allegations of discrimination are processed as discrimination complaints and are appealable through Equal Employment Opportunity procedures.

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70.11 Pay Setting

70.11.1 Abbreviations and Acronyms.

BFS/ARC	– Bureau of the Fiscal Service/Administrative Resource Center
DIGMS/CFO	– Deputy Inspector General for Mission Support or/Chief Financial Officer
E-OPF	– Electronic Official Personnel Folder
GS	– General Schedule
HCPS	– Human Capital and Personnel Security
HPR	– Highest Previous Rate
LEO	– Law Enforcement Officer
MPR	– Maximum Payable Rate
TIGTA	– Treasury Inspector General for Tax Administration

70.11.2 Introduction.

This section establishes policy for setting pay for employees paid under the General Schedule (GS), including the Law Enforcement (GL) pay code. The purpose of this policy is to implement uniform practices for setting pay for situations in which law, regulations or policy permits at [Chapter \(600\)-70.16](#).

70.11.3 Authorities.

- [5 U.S.C. § 3109 – Employment of Experts and Consultants; temporary or intermittent](#)
- [5 U.S.C. §§ 3132\(a\) \(5\) and \(a\) \(6\) – Definitions and exclusions](#)
- [5 U.S.C. § 5305 – Special Pay Authority](#)
- [5 U.S.C. § 5307 – Limitation on Certain Payments](#)
- [5 U.S.C. § 5333 – Minimum Rate for New Appointments](#)
- [5 U.S.C. § 5334 – Rate on change of position or type of appointment; regulations](#)
- [5 U.S.C. § 5363 – Pay Retention](#)
- [5 U.S.C. § 5754 – Retention Bonuses](#)
- [5 U.S.C. § 7701\(b\) \(2\) \(a\) – Appellate Procedures](#)
- [38 U.S.C. § 7455 – Increases in Rates of Basic Pay](#)
- [5 C.F.R. § 304 – Expert and Consultant Appointments](#)
- [5 C.F.R. § 316.403 – Designation of Provisional Appointments](#)
- [5 C.F.R. § 330 – Recruitment, Selection, and Placement \(General\)](#)
- [5 C.F.R. § 335 – Promotion and Internal Placement](#)
- [5 C.F.R. § 530 – Pay Rates and Systems](#)
- [5 C.F.R. § 531.204 – Entitlement to other rates of pay](#)
- [5 C.F.R. § 531.212 – Superior qualifications and special needs pay-setting authority](#)
- [5 C.F.R. § 531.216 – Setting pay when an employee moves from a Department of Defense or Coast Guard non-appropriated fund instrumentality.](#)
- [5 C.F.R. §§ 531.221-223 – Maximum Payable Rate Rule](#)

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[5 C.F.R. § 535 – Critical Position Pay Authority](#)

[5 C.F.R. § 536\(c\) – Pay Retention](#)

[5 C.F.R. § 575\(c\) – Retention Incentives](#)

[5 C.F.R. § 575.305\(d\) – Applicability to Employees](#)

[5 C.F.R. § 575.308 – Approval Criteria and Written Determination](#)

[5 C.F.R. §§ 575.309\(c\) and \(d\) – Payment of retention incentives](#)

70.11.4 Overview.

Title [5, C.F.R. § 531.221](#) provides the framework under which the Maximum Payable Rule (MPR) rule may be implemented by agencies based on the employee's highest previous rate. Application of the MPR rule is discretionary and allows TIGTA to set pay for employees at a higher rate than would normally be established, based on the Highest Previous Rate (HPR) previously received in another Federal job.

TIGTA may use the MPR rule in various pay actions, including new hire, reemployment, transfer, reassignment, promotion, demotion, change in type of appointment, termination of a critical position pay authority under [5 C.F.R. § 535](#), movement from a non-GS pay system, or termination of grade or pay retention under [5 C.F.R. § 536](#). A TIGTA Function Head must request the use of HPR. The DIGMS/CFO will make these determinations on a case-by-case basis.

70.11.4.1 Definition.

- Highest Previous Rate: The highest rate of basic pay received by an individual while employed in a civilian position with the Federal Government (including service with the government of the District of Columbia for employees first employed by that government before October 1, 1987), or the highest rate of basic pay in effect when a GS employee held his or her highest GS grade and step.
- Maximum Payable Rate: The MPR rule allows an agency to set pay for GS employees at a rate above that would be established using normal rules, based upon the employee having received a higher rate of pay in another Federal job. The pay set under this rule may not exceed the rate of step 10 of the GS grade or be less than the rate the employee would be entitled to under normal pay-setting rules.
- Rate of Basic Pay: The rate of pay fixed by law or administrative action for the position held by a GS employee including a GS rate, a law enforcement officer's (LEO) special base rate, a special salary rate, a locality rate, and a retained rate.

70.11.4.2 Maximum Payable Rate.

Rates of pay that may be used as the highest previous rate:

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- The highest rate of basic pay in effect when a GS employee held his or her highest GS grade and highest step within that grade.
- The rate of basic pay received by an employee while serving on a regular tour of duty (hours of the day or the days of the week during which the employee works).
- The rate of basic pay received by an employee while serving under an appointment not limited to 90 days or less; or for a continuous period of not less than 90 days under one or more appointments without a break in service.
- If the highest previous rate is a GS locality rate, the underlying GS rate or a LEO special base rate associated with that locality rate must be used as the highest previous rate in applying the MPR.
- TIGTA may use a GS employee's special rate established under [5 U.S.C. § 5305](#) and [5 C.F.R § 530\(c\)](#), or [38 U.S.C. § 7455](#) as the highest previous rate when all of the following conditions apply:
 - The employee is reassigned to another position in the same agency at the same grade level;
 - The special rate is the employee's rate of basic pay immediately before the reassignment; and
 - A Function Head finds that the need for the services of the employee, and the employee's contribution to the programs of TIGTA, will be greater in the position to which reassigned. The DIGMS/CFO will make determinations on a case-by-case basis. In each case, documentation is required of the determination to use the special rate as an employee's highest previous rate.

The highest previous rate may not be based on the following:

- Erroneous rates;
- A rate received under an appointment as an expert or consultant under [5 U.S.C. § 3109](#);
- A rate received in a position to which the employee was temporarily promoted for less than 1 year, except upon permanent placement in a position at the same or higher grade;

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- A rate received in a position from which the employee was reassigned or reduced in grade for failure to satisfactorily complete a probationary period as a supervisor or manager;
 - A rate received by an individual while employed by the government of the District of Columbia who was first employed by that government on or after October 1, 1987;
 - A rate received by an individual while employed by a Department of Defense or Coast Guard non-appropriated fund instrumentality;
 - A rate received solely during a period of interim relief under [5 U.S.C. § 7701\(b\)\(2\)\(A\)](#);
 - A special rate established under [5 U.S.C. § 5305](#) and [5 C.F.R § 5309 \(c\)](#), or [38 U.S.C. § 7455](#) (except as provided in [§ 531.222\(c\)](#));
 - A rate received under a void appointment or a rate otherwise contrary to applicable law or regulation;
 - A rate received as a member of the uniformed services; or
 - A retained rate under [5 U.S.C. § 5363](#) or a similar rate under another legal authority.

70.11.5 Superior Qualifications and Special Needs Pay-Setting Authority.

TIGTA may set the rate of basic pay of a new appointment or reappointment ([under 5 U.S.C. § 5333](#)) of an employee at a rate above the minimum rate of the appropriate GS grade because of: (1) the superior qualifications of the candidate, or (2) a special need of the agency for the candidate's services. Requests for approval of superior qualifications appointments will be initiated by the selecting official and forwarded through the Function Head for concurrence.

70.11.5.1 New Appointment. A new appointment (first appointment, regardless of tenure, to the Federal Government) will be made at the minimum rate or the first step of the grade to which appointed) except for those new appointments made using the superior qualifications method described below.

70.11.5.2 Reappointment. A reappointment is an assignment to a position after a break of 90 days or more. A reappointment is considered a new appointment under [5 U.S.C. § 5333](#) and when the employee does not have a break in service of at least 90 days but meets any of the following criteria:

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- The previous employment was under a time-limited or nonpermanent; appointment in the competitive or excepted service;
- Employment under an appointment as an expert or consultant under [5 U.S.C. § 304](#);
- Employment under a provisional appointment designated under [5 C.F.R. § 316.403](#); or
- Service as an employee of a non-appropriated fund instrumentality of the Department of Defense or United States Coast Guard is not considered employment by the Federal Government under [5 C.F.R. § 531.212](#) except for employees covered by [5 C.F.R. § 531.216](#). If the employee is covered by [5 C.F.R. § 531.216](#), upon appointment to a GS position they are not eligible to have the pay set under the superior qualifications or special needs authority since their Non Appropriated Funds Office employment is considered employment by the Federal Government.

70.11.6 Justification.

The determination to approve a superior qualifications and special needs request requires a justification memorandum from the Function Head. The memorandum must be forwarded to the Director, HCPS. The Director, HCPS, after conducting a technical review of the request, will forward the request to the DIGMS/CFO for final approval. The determination for superior qualifications cannot be made retroactively.

The factors and supporting documentation include:

- An explanation of prior attempts to fill the vacancy.
- A copy of the position description.
- The applicant's resume, OF-612, or SF-171.
- A citation of the authority for the appointment.
- A statement addressing applicant's existing pay—consider income the candidate would earn in her/her current position or in a position for which he/she has a bona fide offer. A bona fide offer must be in writing and must contain specific information about the current offer of employment. Salary claims must be verified (Statement of Earnings or bona fide job offer). In addition to, or in lieu of, a current salary or bona fide offer, Human Capital may contact the Department of Labor to determine the average salary for the occupation/location of the position being filled. Earnings from outside

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employment that may be forfeited because of Federal employment may also be considered.

- A recommended salary level for the applicant.
- The importance of the position to be filled and the effect on TIGTA if the position is not filled or if there is a delay in filling the position.
- Other relevant factors – such as rate paid to similarly qualified employees and recentness of work experience.
- A statement detailing the reasons for setting pay using this authority instead of, or in addition to, a recruitment bonus.

A candidate does not need to meet all of the criteria in order to be approved for a superior qualifications and special needs pay setting appointment. All documentation of the superior qualifications appointment will be retained by the BFS office in a case file for two years from the effective date of the action.

A function must first consider the use of a recruitment incentive under [5 C.F.R. 575\(a\)](#) before requesting a superior qualifications appointment. The decision to offer or not offer a recruitment incentive must be documented in the case file along with the memorandum requesting the superior qualifications and special pay setting. The offer must be in writing, along with the candidate's refusal to accept the position with the recruitment incentive, and must be documented in the memorandum requesting approval.

70.11.7 Retention Incentives.

70.11.7.1 Nature and Purpose. This section establishes the procedures for making determinations concerning the payment of retention incentives. TIGTA policy authorizes a retention incentive when necessary in accordance with statutory and regulatory criteria for such payment. Coverage is as follows:

Individual Incentive – TIGTA may pay a retention incentive of up to 25 percent of a current employee's "rate of basic pay" if it is determined that (1) the unusually high or unique qualifications of the employee or TIGTA has a special need for the employee's services makes it essential to retain the employee; **AND** (2) the employee would be likely to leave the Federal Service in the absence of an incentive. Both conditions must be met for an employee to be considered for a retention incentive.

Group Incentive – TIGTA may pay a retention incentive of up to 10 percent to a group or a category of employees if it is determined that (1) the employees have unusually high or unique qualifications or TIGTA has a special need for the employees' services that makes it essential to retain the employees in the group or category; **AND** (2) there is a

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high risk that a significant number of the employees in the group or category would be likely to leave the Federal service in the absence of a retention incentive. Both conditions must be met for a group of employees to be considered for retention incentives.

Higher percentages for both individuals and groups may be established with prior approval from OPM.

Note: "Rate of basic pay" for retention incentive establishment means the rate of pay fixed by law or administrative action for the position before deductions and including any special rate, or similar payment under other legal authority, and any locality-based comparability payment, or similar payment, but excluding additional pay of any other kind. In other words, generally, an employee's salary as identified in OPM Locality or Special Rate Pay Tables for a geographic area or occupational series.

70.11.7.2 Criteria. Each retention incentive will be determined on a case-by-case basis and will be based on a written justification stating the extent to which the employee's departure will affect TIGTA's ability to carry out an activity or perform a function that is deemed essential to its mission. In determining whether a retention incentive should be paid and in determining the amount of such payment. The factors to be considered are:

A. Factors for authorizing a retention incentive for an individual employee:

- Employment trends and labor market factors such as the availability and quality of candidates in the labor market possessing the competencies required for the position and who, with minimal training, cost, or disruption of service to the public, could perform the full range of duties and responsibilities of the employee's position at the level performed by the employee;
- The quality and availability of the potential sources of employees that are identified in the TIGTA succession plan (e.g., succession plans required for leadership positions), who possess the competencies required for the position, and who, with minimal training, cost, and disruption of service to the public, could perform the full range of duties and responsibilities of the employee's position at the level performed by the employee;
- The success of recent efforts to recruit candidates and retain employees with competencies similar to those possessed by the employee for positions similar to the position held by the employee;
- Special or unique competencies required for the position;

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- Efforts to use non-pay authorities to help retain the employee instead of or in addition to a retention incentive, such as special training and work scheduling flexibilities or improving working conditions;
 - The desirability of the duties, work or organizational environment, or geographic location of the position;
 - The extent to which the employee's departure would affect TIGTA's ability to carry out an activity, perform a function, or complete a project that the agency deems essential to its mission;
 - The salaries typically paid outside the Federal Government; and
 - Other supporting factors.

B. Factors for authorizing a retention incentive for a group or category of employees:

TIGTA must consider the factors in paragraph (A) of this section as they relate to determining whether a group or category of employees:

- Has unusually high or unique qualifications (*i.e.*, competencies) or that the agency has a special need for the employees' services that makes it essential to retain the employees in that category; and
- That it is reasonable to presume that there is a high risk that a significant number of employees in the targeted category would be likely to leave the Federal service in the absence of a retention incentive.

TIGTA must narrowly define a targeted category of employees using factors that relate to the conditions described in this section. Factors that may be appropriate include the following: occupational series, grade level, distinctive job duties, unique competencies required for the position, assignment to a special project, minimum agency service requirements, organization or team designation, geographic location, and required rating of record. While a rating of record of "Successful" equivalent rating of record required by [5 C.F.R. § 575.305\(d\)](#) may be a factor used in defining the targeted category, a rating of record by itself is not sufficient to justify a retention incentive. A rating of record may function as a supporting factor in authorizing an incentive or setting the incentive rate only to the extent it directly relates to the determination factors of this section.

All Incentive determinations made by TIGTA must be documented in accordance with the requirements of [5 C.F.R. § 575.308](#).

70.11.7.3 Eligibility. The following factors must apply to meet eligibility requirements:

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- A retention incentive may be paid to an employee only if the employee has completed 60 days of continuous service with TIGTA;
- An employee must have been in a position requiring unusually high or unique qualifications for a period of at least 60 days prior to being paid a retention incentive. The Inspector General must approve all exceptions to this rule; and
- A “Successful” rating on the most recent rating of record is required, and the employee may not be serving under a Performance Improvement Plan.

The following employees are not covered:

- A position to which an individual is appointed by the President, by and with the advice and consent of the Senate;
- A position in the SES as a non-career appointee or a position excepted from the competitive service by reason of its confidential, policy-determining, policy-making or policy-advocating character; and

70.11.7.4 Payment Incentive. A retention incentive will be calculated as a percentage of the employee’s “rate of basic pay” (not to exceed 25 percent) and paid in the same manner and at the same time as basic pay, *i.e.*, in equal bi-weekly installments.

A retention incentive will not be considered part of the employee’s rate of basic pay for any other purpose such as retirement calculation. Retention incentives are also subject to the aggregate limitation on pay under [5 U.S.C. § 5307](#) and [5 C.F.R. § 530\(b\)](#).

The incentive may be paid in installments after the completion of specified periods of service within the full period of service required by the service agreement or in a single lump sum after completion of the full period of service required by the service agreement. TIGTA may not pay a retention incentive as an initial lump-sum payment at the start of a service period or in advance of fulfilling the service period for which the retention incentive is received. A retention incentive installment payment may be computed at the full retention incentive percentage rate or at a reduced rate with the excess deferred for payment at the end of the full service period. Explanations of how to compute retention incentive installment payments may be found at [5 C.F.R. §§ 575.309\(c\) and \(d\)](#), and in the guidance on Retention Incentive Payment and Termination Calculations.

70.11.7.5 Required Documentation. Section 70.11.7.6 describes the required documentation for application of individual and group incentive. The Retention Incentive Certification Worksheet forms are located in the Word/File/New/Mission Support/Recruitment templates.

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70.11.7.6 Service Agreement. Before receiving a retention incentive, an employee must sign a written agreement to complete a specified period of service (The service agreement period may vary based on the amount of the recruitment incentive an employee receives, but may be less than 6 months or more than 4 years in duration.) The service period must begin on the first day of a pay period and end on the last day of a pay period. The service agreement must specify the retention incentive percentage rate established for the employee, the method and timing of incentive payments, the conditions under which an agreement will be terminated by the agency, any agency obligations if a service agreement is terminated (including the conditions under which the agency must make an additional payment for partially completed service), and any other terms and conditions for receiving and retaining retention incentives.

Individual Incentive

Completion of the Retention Incentive Certification Worksheet including:

- A written justification that the employee meets the criteria as described in 70.11.6;
- The proposed retention incentive payment (up to 25 percent) with justification for that percentage;
- A determination that the competencies required for the position are crucial to the successful accomplishment of the mission; and
- The expected duration of the retention incentive.

70.11.7.7 Approval of Retention Incentive Requests. An employee's immediate manager will make the determination of eligibility and recommendation for a retention incentive. Concurrence by the head of the function (*i.e.*, DIG or Chief Counsel) is required.

Once the function concurs, the memorandum is forwarded to the Director, HCPS. The Director, HCPS, after conducting a technical review of the request, will forward the request to the DIGMS/CFO for final determination.

Approved retention incentives are returned to the Director, HCPS for forwarding to the appropriate Functional Head to obtain the employee's signature on the Worksheet. Once the employee signs the Worksheet, the package is returned to the Director, HCPS for submission to BFS/ARC for processing.

70.11.7.8 Certification and Reports. A Retention Incentive Certification Worksheet must be completed and approved for each employee or group of employees. All documentation and certifications used for payment of retention incentives will be maintained in the employee's eOPF.

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70.11.7.8.1 Annual Certification. The annual retention incentive period will be aligned with TIGTA's performance rating cycle, *i.e.*, fiscal year. Annually, TIGTA managers will review all existing retention incentives to determine if conditions still warrant the payment of the incentives. While new retention incentives may be initiated at any time as conditions warrant, all new incentives will end on September 30 of the appropriate year. If retention incentives are still warranted, the manager must submit a new Retention Incentive Certification Worksheet for approval. The Director, HCPS must receive these requests by September 1. The intent is to obtain approval of all certifications by October 1, to allow first-line managers the opportunity to discuss the retention incentive with the employee during the annual performance appraisal review.

If retention incentives are no longer warranted, the manager will notify the Director, HCPS, who will submit the termination request to BFS/ARC for processing. The employee's immediate manager will explain the reasons for the termination of the retention incentive during the employee's annual performance appraisal review.

70.11.7.9 Reduction or Termination of Retention Incentive. An incentive may be reduced or terminated at any time. If a determination is made by TIGTA that a smaller incentive or none at all, would be sufficient to retain an employee, or group of employees, the manager will be notified and is responsible to notify the affected employee(s) or groups. Factors to be considered include:

- Labor market conditions make it more likely to recruit candidates with the needed qualifications;
- The need of the services of the employee(s) has been reduced;
- Management needs require termination; and
- Budgetary considerations make it inappropriate to continue paying the incentive.

The termination of a retention incentive is not grievable nor appealable by the employee. Employees will however be notified in writing by their immediate manager of termination of a retention incentive.

70.11.7.9.1 Promotion, Demotion, or Reassignment on Retention Incentive. When an employee currently receiving a retention incentive is either permanently reassigned to another position or is promoted or demoted to another position, the employee's manager will notify the Director, HCPS whom will initiate the termination of the retention incentive with BFS/ARC. When an employee is reassigned to another manager, the employee's prior manager is responsible for terminating the retention incentive. Temporary promotions and/or reassignments of 120 calendar days or less will not cause the termination of an existing retention incentive. Once the employee has served

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in the new position for a minimum of 60 days, the manager may recommend a new retention incentive be established. The DIGMS/CFO must approve all exceptions to this rule.

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CHAPTER 600 – MISSION SUPPORT

70 – Personnel

70.12 Senior Executive Service Handbook

The Treasury Inspector General for Tax Administration (TIGTA) provides independent oversight of Treasury Department matters involving Internal Revenue Service (IRS) activities, the IRS Oversight Board, and the IRS Office of Chief Counsel.

Although TIGTA is placed organizationally in Treasury's Departmental Offices and reports to the Secretary of the Treasury and to Congress, TIGTA functions independently from the Departmental Offices and all other offices and bureaus within the Department.

TIGTA's Senior Executive Service (SES) Performance Appraisal System and Handbook were approved by the Office of Personnel Management (OPM) on July 20, 2011. The following sections comprise TIGTA's SES Handbook covering pay setting, performance management, awards, recruitment, performance/drop files, and candidate development programs.

Definitions:

Appraisal is the act or process of reviewing and evaluating the performance of the executive against the described performance standards.

Appraisal Period is the period of time established by an appraisal system for which the senior executive's performance would be evaluated and for which a performance rating will be given. The minimum appraisal period will be at least 90 days. For TIGTA the appraisal period extends annually from October 1 through September 30.

Appraisal System means a performance management system. The system must provide for establishment of performance standards, identification of performance elements, and the communication of elements and standards to employees. It also must provide for the establishment of methods and procedures to appraise performance against established standards, and appropriate use of appraisal information in making personnel decisions.

Approving Official is the official who approves each executive's final rating after considering the recommendations of a Performance Review Board (PRB). The Inspector General (IG) is the approving official for executives in TIGTA.

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Bonus or Performance Awards are lump-sum cash payments to recognize career members of the SES for excellence in performance during an appraisal period. Bonus amounts are specified as a percentage of the executive's salary.

Executive is a member of the SES who is subject to the performance appraisal system described in this section, and may also be referred to as an appointee, a member, a senior executive, or an SESer.

Incentive Award is a lump-sum cash award for an exceptional act or service of a one-time nature and of a short duration. These awards may be made at any time during the appraisal period and must be reviewed by the Director, Human Capital and Personnel Security (HCPS) and approved by the IG or designee. Incentive awards for more than \$10,000 must be approved by the Office of Personnel Management.

Initial Rating is the summary rating made by the senior executive's supervising official and provided to the Performance Review Board.

Initial SES Pay-Setting is the salary established upon initial SES appointment. Initial SES appointment is determined by the guidance provided by TIGTA's pay setting policy.

Pay Rate Adjustment Based on Performance is a form of financial recognition based on performance. This is usually given when an executive's performance is at least fully successful.

Pay Rate Adjustment Based on additional responsibilities may be given upon position review by TIGTA's Director, HCPS and approval by the IG or his designee.

Performance is the executive's accomplishment of assigned work as specified in the performance elements of the executive's position.

Performance Plan is the aggregation of all the SESers' performance elements. The TIGTA SES Performance Management System uses a standard Executive Performance Agreement or performance plan that contains three categories of performance elements: Responsibilities, Commitments, and Additional Mandated Elements. Each category focuses on a different aspect of an executive's performance. Collectively, the categories are used to produce a summary rating.

Performance Review Board (PRB) is established to make recommendations to the appointing authority on the performance of executives, including recommendations on performance ratings and bonuses.

Performance Standard or Requirement is a statement of the expectations or requirements established by management for a performance element at a particular

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rating level. It measures the level of performance for an element during a specific period of time.

Presidential Rank Award is the highest award for superior performance that is available for career senior executives. There are two categories – Distinguished and Meritorious.

Progress Review is an interim review of the executive's performance by the supervisor, and must be conducted at least once during the appraisal period.

Rating is the written record of the appraisal of performance elements and the assignment of an overall summary rating level. The overall summary rating must take into account the time that the executive has served in all positions during the appraisal period (e.g., details, reassignments, and/or permanent and temporary promotions). This includes positions both within and outside TIGTA. For positions outside of TIGTA, a reasonable effort must be made to obtain appraisal information.

Rating of Record is considered the final rating given to the executive for the appraisal period.

Summary Rating is the composite summary of an executive's performance based on the achievement levels assigned for each performance element.

Summary Rating Levels are the definitions of particular levels of performance elements, as defined below:

Outstanding – Performance not only exceeds the Fully Successful level of accomplishment or agreed-upon critical actions, objectives or results, but observable outcomes serve as a model for Treasury employees and fellow executives or are achieved despite significant obstacles (e.g., insufficient resources, conflicting demands, etc.); or results surpass expectations in quantity, quality, or timeliness to such an extent as to show exceptionally positive impact on the achievement of organizational goals (e.g., impact beyond the executive's purview); or executive overcame significant obstacles such as insufficient resources, conflicting demands, or unusually short timeframes, in achieving or exceeding desired results.

Exceeded – Performance is between the levels described for Outstanding and Fully Successful.

Fully Successful – Performance demonstrates the Fully Successful level of accomplishment through observable outcomes or achievement of or substantial progress toward agreed-upon critical action, objective, and/or desired result. Performance has a positive impact on achievement of organizational goals; no areas of performance are deficient.

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Minimally Satisfactory – Performance is between the levels described for Fully Successful and Unsatisfactory.

Unsatisfactory – Performance fails to demonstrate the Fully Successful level of accomplishment or progress toward the agreed-upon critical action, objective and/or desired result to such an extent that it results in demonstrable negative consequences for the organization.

Twelve-Month Period is defined as the 52-week period from the last pay adjustment.

70.12.1 Senior Executive Pay Setting.

TIGTA provides for the transparency in the process for making pay decisions, and demonstrates the correlation between executive excellence and desirable pay outcomes.

70.12.1.1 Purpose. This establishes the written procedures required by regulation for setting and adjusting pay for members of the Senior Executive Service (SES). Pay for these senior executives must be based on individual performance, contributions to Treasury Inspector General for Tax Administration's (TIGTA's) performance, or both as determined by the administration of the applicable performance appraisal system.

- [Scope](#)
- [Authorities](#)
- [Responsibilities](#)
- [SES Rate Range](#)
- [Setting SES Pay](#)
- [Increasing Pay to Advance in the SES Rate Range Based on Performance](#)
- [12-Month Rule](#)
- [Increasing Pay to Maintain Relative Position in the Rate Range \(MRP\)](#)
- [Criteria for Setting or Adjusting an SES Rate above EX-III](#)
- [Placement Outside the SES](#)
- [Reducing SES Pay](#)

70.12.1.2 Scope. The section applies to all TIGTA SES positions.

70.12.1.3 Authorities.

- 5 U.S.C. § 5307
- 5 U.S.C. §§ 5381-5384
- 5 C.F.R. part 530, subpart B
- 5 C.F.R. part 534, subpart D

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70.12.1.4 Responsibilities.

70.12.1.4.1 Inspector General. Approving authority and approving official regarding pay decisions for all TIGTA SES positions.

- Establishes policies for appraising, setting pay, and granting awards for senior executives;
- Establishes annual compensation guidance for adjusting senior executives' rates of basic pay and granting awards;
- Establishes the Performance Review Board (PRB) and considers the PRB's written recommendations when making determinations regarding annual summary ratings, performance-based pay adjustments, and performance awards for senior executives;
- Ensures senior executive ratings accurately reflect individual performance and contributions to organizational performance and resulting pay actions demonstrate appropriate pay differentiation based upon performance ratings;
- Approves, in writing, any determination to set or adjust a senior executive's rate of basic pay higher than the rate for level III of the Executive Schedule (see [Criteria for Setting or Adjusting an SES Rate above EX-III](#)); and
- Approves, in writing, any determination to increase a senior executive's rate of basic pay more than once in any 12-month period (see [Exceptions to the 12- Month Rule](#)).

70.12.1.4.2 Oversight Official (Deputy Inspector General for Mission Support/Chief Financial Officer).

- Issues annual guidance for the consideration of organizational performance when appraising senior executives;
- Prepares requests for pay recommendations, including justification, for Inspector General review and approval;
- Assures and certifies that:
 - the senior executive appraisal process makes meaningful distinctions in performance and takes into account assessments of organizational performance against program measures; and
 - pay adjustments, cash awards, and levels of pay accurately reflect and recognize individual performance, contributions to TIGTA performance, or both; and
- Oversees implementation of the PRB.

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70.12.1.4.3 Performance Review Board (PRB).

- Reviews initial summary ratings, performance-based pay adjustments, and performance awards proposed by the rating officials to provide timely advice from TIGTA-wide perspective on whether—
 - initial summary ratings accurately reflect individual performance and contributions to TIGTA performance and take into account, as appropriate, assessment of TIGTA's performance against program performance measures and other relevant considerations; and
 - proposed performance-based pay adjustments and performance award actions conform to law, regulations, and TIGTA policy and guidelines while also appropriately corresponding to proposed ratings;
- Provides a written recommendation to the appointing authority about each senior executive's annual summary rating, performance-based pay adjustment, and performance award; and
- When appraising a career appointee's performance or recommending a career appointee for a performance-based pay adjustment or performance award, more than one-half of the PRB's members must be SES career appointees.

70.12.1.4.4 OMS Human Capital, Executive Resources Program Manager. Periodic Pay Policy Training and Review.

- Provides periodic training or supplemental guidance, as appropriate, to senior executives, members of the PRB, and Executive Resources Board (ERB) on this pay policy to promote transparency and ensure understanding of how it's applied; and
- Reviews and evaluates, periodically, the effectiveness of this pay policy; refines it as needed, and provides a copy to the Office of Personnel Management (OPM) at any time requested, or whenever changes are made.

70.12.1.5 SES Rate Range.

- The SES pay range has a minimum rate of basic pay equal to 120 percent of the basic pay rate for GS-15, step 1.
- If TIGTA's SES performance appraisal system is certified, the maximum rate of basic pay is equal to the rate for level II of the Executive Schedule (EX-II) and the aggregate compensation limit is equal to the Vice President's salary.
- If TIGTA's SES performance appraisal system is not certified, the maximum rate of basic pay is equal to the rate for level III of the Executive Schedule (EX-III) and the aggregate compensation limit is equal to the rate for EX-I.

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70.12.1.6 Setting SES Pay.

70.12.1.6.1 Initial Appointment to the SES.

- The Inspector General may set a senior executive's rate of basic pay at any rate within the SES rate range.
- The Inspector General must consider the nature and quality of the individual's experience, qualifications, previous performance record, complexity, scope of influence, impact on mission, unique qualifications, and accomplishments as they relate to the requirements of the SES position, as well as the individual's current responsibilities.
- Generally, pay will be up to 6 percent above the individual's most recent rate of basic pay or in certain circumstances, up to a 10 percent increase (including locality pay, if applicable). In rare circumstances, TIGTA may set pay at a rate that is more than 10 percent higher than previous salary or above EX-III to match higher previous salary or recognize unique qualifications.
- In exceptional circumstances, increases of more than 6 percent may be appropriate; *i.e.*, when necessary to recruit the individual or where one or more of the following applies and is documented in writing:
 - The SES position is exceptionally complex, in terms of impact on organization or qualifications required;
 - The selectee has unique qualifications, or is the only qualified candidate for the position;
 - A 6 percent increase would place the selectee at a disproportionately low place on the SES pay band relative to the scope of the responsibilities and the rate of other individuals in comparable positions (and the person has not received a pay increase within the past year other than the annual comparability adjustment provided to General Schedule employees);
 - The salary immediately prior to SES appointment does not reflect the selectee's highest salary within the last year; or
 - It will be more than one year before the selectee can be considered for a performance-based pay adjustment (*i.e.*, the appointment is too late in the year for the selectee to be included in the next performance cycle).
- Rates of pay above the rate for EX-III but less than or equal to the rate for EX-II are generally reserved for those newly appointed executives who possess superior leadership or other competencies (see [Criteria for Setting an SES Rate above EX-III](#)).
- An individual receiving an initial career SES appointment, who has at least five years of current continuous service in the competitive service and who is appointed without a break in service, will receive a salary that is not less than the

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rate of basic pay (including an applicable locality payment, special rate supplement, or similar payment or supplement) immediately preceding the SES appointment.

- Basic pay includes law enforcement availability pay but does not include recruitment, relocation, retention incentives, or similar allowances.
- Consistent with Executive Order 13714, when setting the rate of pay for a new executive or making a reassignment or transfer of an existing senior executive (see paragraph 2 below), the pay rates, including locality pay, of the senior executive's direct-report General Schedule employees should be considered to determine if any additional adjustment would be needed to the salary offered to the individual.
 - In this case, "direct-report" employees are those subordinates for whom the executive will serve as the rating official, time and attendance authorizer, accountable official for discipline matters, probationary matters, assignments, travel approval, etc.
 - This provision does not apply to any career SES member reassigned or transferred due to poor performance.

70.12.1.6.2 Transfer of a Current Senior Executive from Another Agency.

- The Inspector General may set the pay of a senior executive transferring from another agency at any rate of basic pay within the applicable rate range based upon the nature and quality of the individual's experience, qualifications, and accomplishments as they relate to the requirements of the SES position, as well as the individual's current responsibilities.
- Pay will normally be set at a rate of basic pay at least equivalent to that earned by the senior executive in his or her former agency, unless the senior executive voluntarily accepts a lower rate.
- If pay is set at the same SES rate the senior executive received in his or her former agency, the action is not considered a pay adjustment for the purpose of applying the 12-month rule and does not start a new 12-month waiting period.
- If pay is set at a rate higher than that received in the senior executive's former agency, the action is considered a pay adjustment and it restarts the 12-month waiting period.
- If TIGTA performance appraisal system is not certified, a senior executive with a rate of basic pay higher than EX-III may not suffer a reduction in pay as a result of transferring to TIGTA from an agency in which the applicable appraisal system is certified (*i.e.*, having a maximum rate of basic pay equal to EX-II). The senior executive will continue to receive his or her current SES rate and is not eligible for a pay adjustment until TIGTA SES performance appraisal system is certified.

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70.12.1.6.3 Reappointment of a Former Senior Executive. Upon reappointment to the SES, the Inspector General may set the rate of basic pay of a former senior executive at any rate within the applicable rate range, except that a senior executive reappointed within 30 days to the same position may not receive a higher rate of basic pay unless approved by the Inspector General.

70.12.1.6.4 Reinstatement from a Presidential Appointment Requiring Senate Confirmation.

- The following provisions apply to a former career senior executive who is reinstated under 5 C.F.R. § 317.703:
 - If the individual elected to remain subject to the SES pay provisions while serving under the Presidential appointment, his or her SES rate may be adjusted upon reinstatement to the SES, whether in the agency where the individual held the Presidential appointment or in another agency, if at least 12 months have elapsed since the senior executive's last SES pay adjustment; or
 - If fewer than 12 months have elapsed since the senior executive's last SES pay adjustment, the Inspector General may approve an additional pay increase under 5 C.F.R. § 534.404(c)(4), if warranted (see [Exceptions to the 12-Month Rule](#)).
- If the individual did not elect to remain subject to the SES pay provisions while serving under a Presidential appointment, his or her SES rate may be set upon reinstatement at any rate within the SES rate range.
- Setting a rate of basic pay upon reinstatement to the SES is considered a pay adjustment for purposes of starting a new 12-month waiting period.

70.12.1.6.5 Pay Flexibilities. TIGTA may use any of the following flexibilities when recruiting for SES vacancies and when setting pay for SES appointees:

- Payment of Travel and Transportation Expenses for New Appointees – Pre-employment interview expenses and travel/moving costs for new appointees may be paid under 5 U.S.C. § 5752 and 5 C.F.R. part 572;
- Advance Pay for New Appointees – Advance payment up to two pay periods may be paid under 5 U.S.C. § 5524(a) and 5 C.F.R. part 550, subpart B; and
- Recruitment, Relocation and Retention Payments – Lump sum recruitment bonuses for new appointees and relocation bonuses for current employees who are moving to a different commuting area may be paid up to 25 percent of basic pay under 5 U.S.C. § 5753 and 5 C.F.R. part 575, subparts A and B, if difficulty would be encountered in filling the position in absence of a bonus. To receive a bonus the employee must sign an agreement to complete a period of service with TIGTA.

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70.12.1.7 Increasing Pay to Advance in the SES Rate Range Based on Performance.

70.12.1.7.1 General.

- Pay adjustments must reflect meaningful distinctions among senior executives based on individual performance and/or contribution to TIGTA performance so that those senior executives who have demonstrated the highest levels of individual performance and/or contribution to TIGTA's performance receive the highest annual summary ratings, as well as the largest corresponding pay adjustments and performance awards separately.
- Rates of pay above the rate for EX-III but less than or equal to the rate for EX-II are generally reserved for those newly appointed executives who possess superior leadership or other competencies (see [Criteria for Adjusting an SES Rate above EX-III](#)).

70.12.1.7.2 Performance-Based Pay Increase.

- The Inspector General may consider performance-based pay increases to advance senior executives in the SES rate range based on annual summary ratings and recommendations by the PRB.
- A pay increase that advances a senior executive's position in the SES rate range must be based on an annual summary rating for the most recently completed appraisal period and be granted in a timely manner (not later than 6 months after the end of the appraisal period).
- A senior executive who receives an annual summary rating of Outstanding must be considered for an annual pay increase.
- A senior executive who receives an annual summary rating of less than Fully Successful may not receive an increase in pay.
- Notwithstanding other considerations, a senior executive whose rate of basic pay would otherwise fall below the minimum rate of the SES rate range must be provided a pay increase that maintains salary at the minimum rate.
- The Deputy Inspector General for Mission Support will prepare pay recommendations, including justification, for the Inspector General to review and approve.
- The following pay adjustment percentages have been assigned to each rating level (these may be modified by the Inspector General):
 - Outstanding – up to 6 percent increase;
 - Exceeds Fully Successful – up to 3 percent increase;
 - Fully Successful – up to 1 percent increase;
 - Minimally Satisfactory – up to 5 percent decrease (see [Pay Reduction Restrictions](#)); and

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- Unsatisfactory – up to 10 percent decrease (see [Pay Reduction Restrictions](#)), in addition to removal from the position as required by law and regulation.

70.12.1.8 12-Month Rule.

70.12.1.8.1 General.

- A senior executive's rate of basic pay may be adjusted not more than once during any 12-month period, except as permissible under paragraphs 2 and 3 below (see 5 C.F.R. §§ 534.404(c)(3) and (4)).
- Pay adjustments that increase or reduce an executive's position in the rate range restart the 12-month waiting period, except as provided in paragraph 2 below.

The following actions also start a 12-month waiting period:

- initial appointment to the SES (5 C.F.R. § 534.404(a));
- reappointment to the SES (5 C.F.R. § 534.404(i)(1)); or
- reinstatement of a former career senior executive who is reinstated to the SES from a Presidential appointment requiring Senate confirmation (5 C.F.R. § 534.404(i)(2)).

70.12.1.8.2 Pay Actions that do Not Count Against the 12-Month Rule (5 C.F.R. § 534.404(c)(3)).

- The following pay actions may be taken regardless of whether the senior executive received a pay adjustment during the previous 12-month period and do not initiate a new 12-month waiting period:
 - A determination to make a zero adjustment in pay after considering an executive's annual summary rating;
 - An additional pay increase under 5 C.F.R. § 534.404(f)(1) or (2) when there is an increase in the rates for the Executive Schedule;
 - A pay increase under 5 C.F.R. § 534.404(b)(4)(i) to allow a senior executive to maintain his or her relative position in the SES rate range; and
 - An increase in pay equivalent to the minimum amount necessary to ensure that a senior executive's rate of basic pay does not fall below the minimum rate of the SES rate range.

70.12.1.8.3 Exceptions to the 12-Month Rule (5 C.F.R. §§ 534.404(c)(4)(i)-(iv)).

- The Inspector General has the authority to increase a senior executive's rate of basic pay more than once during a 12-month period where he or she determines that an additional increase is warranted:

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- for an exceptionally meritorious accomplishment that significantly contributes to the TIGTA's performance;
 - for a senior executive who is reassigned to a position with substantially greater scope and responsibility or for a senior executive with superior leadership or other competencies who is recruited from a position in another agency;
 - for a senior executive who is critical to the mission of TIGTA and who would be likely to leave in the absence of a pay increase; or
 - to align a senior executive with TIGTA's senior executive appraisal and pay adjustment cycle (e.g., in the case of a senior executive who was appointed to an SES position within the past 12 months or a senior executive who was transferred to an SES position from an agency with a different senior executive appraisal and pay adjustment cycle within the past 12 months).
- Any adjustment by an authorized TIGTA official made as an exception to the 12-month rule must be preceded by written determination from the Inspector General approving the exception prior to the effective date of the pay adjustment.
 - Any adjustment authorized as an exception to the 12-month rule is considered a pay adjustment and begins a new 12-month waiting period.

70.12.1.9 Increasing Pay to Maintain Relative Position in the Rate Range (MRP).

70.12.1.9.1 General.

- When the minimum or maximum rate of basic pay of the SES rate range is increased (typically during the first pay period beginning on or after January 1), the Inspector General may determine it is appropriate to increase the rate of basic pay of a senior executive by an amount that does not exceed the amount necessary to allow the executive to maintain his or her relative position in the SES rate range.
- The MRPs are not considered a pay adjustment for the purpose of applying the 12-month rule and will not begin a new 12-month waiting period when granted.

70.12.1.9.2 MRPs are subject to the following rules and limitations:

- The MRPs must be effective on the date that the minimum or maximum rate of basic pay of the SES rate range is adjusted (i.e., the first day of the first pay period beginning on or after January 1);
- An MRP amount may not exceed the amount necessary to maintain the senior executive's relative position in the SES rate range;
- The MRPs are granted based on performance. The law does not provide for any

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automatic increase in pay for individual senior executives; and

- To be eligible, a senior executive must meet or exceed his or her performance expectations as demonstrated through a performance rating.
 - An MRP adjustment that would move a senior executive's pay from a rate that is at or below EX-III to a rate that is above EX-III may be granted only if the senior executive was rated Outstanding under a certified appraisal system for the most recent rating period and the Inspector General approved the pay adjustment.
 - An MRP adjustment for a senior executive whose rate of pay is above EX-III may be granted only if:
 - the senior executive was rated Outstanding under a certified appraisal system for the most recent rating period and Inspector General approved such a pay increase; or
 - the senior executive was rated Exceeds Fully Successful under a certified appraisal system for the most recent rating period and the Inspector General approved such a pay increase in a limited circumstance, such as for an exceptionally meritorious accomplishment.

70.12.1.10 Criteria for Setting or Adjusting an SES Rate above EX-III.

70.12.1.10.1 Setting Pay Rates above EX-III.

- Pay rates above EX-III are generally reserved for those newly appointed senior executives who possess superior leadership or other competencies, as determined by TIGTA as part of its strategic human capital plan.
- Any determination to set a senior executive's rate of basic pay higher than the rate for level III of the Executive Schedule requires written approval by the Inspector General.
- Proposed rates above EX-III must be justified based on appropriate criterion, such as the level of responsibility, complexity, scope of influence, impact on the mission, or unique qualifications.

70.12.1.10.2 Increasing Pay above EX-III.

- Pay rates above EX-III are generally reserved for senior executives who demonstrate the highest levels of individual performance and/or make the greatest contributions to TIGTA's performance and mission success.
- Any determination to increase a senior executive's rate of basic pay higher than the rate for level III of the Executive Schedule requires written approval by the Inspector General.

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- Proposed rates above EX-III must be justified based on appropriate criterion, such as the level of responsibility, complexity, scope of influence, impact on the mission, or unique qualifications.

70.12.1.11 Placement Outside the SES. If a career appointee is entitled to guaranteed placement in a position outside the SES when removed during the probationary period for performance or as a result of a reduction in force, saved pay is provided under 5 U.S.C. § 3594.

If an appointee is not eligible for saved pay under 5 U.S.C. § 3594 following separation from the SES and is placed in a General Schedule position, the individual may still be eligible for pay retention under 5 C.F.R. § 536.104(b).

An appointee is not eligible for pay retention if placement in the General Schedule is at the employee's request. The employee's request is defined as an action initiated by an employee for his/her benefit, convenience, or personal advantage and that is not caused or influenced by a management action.

An appointee is not eligible for retained pay if he/she declines a reasonable offer, as defined in 5 C.F.R. § 536.206.

70.12.1.12 Reducing SES Pay.

70.12.1.12.1 The Inspector General may reduce a senior executive's pay for performance or disciplinary reasons, subject to restrictions (see [Pay Reduction Restrictions](#)).

- Pay may be reduced if the senior executive has received a less than fully successful annual summary rating or has otherwise failed to meet the performance requirements for a critical element.
- Pay may be reduced as a disciplinary or adverse action resulting from conduct-related activity, including, but not limited to:
 - neglect of duty; or
 - malfeasance.

70.12.1.12.2 Pay Reduction Restrictions.

- A career senior executive's SES rate of basic pay may be reduced by not more than 10 percent.
- Pay may not be reduced to a rate below the minimum rate of the SES rate range.
- Prior to reducing a career senior executive's rate of basic pay, the Inspector General must provide the senior executive with the following:

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- Written notice of such reduction at least 15 days in advance of its effective date;
- A reasonable period of time (not less than 7 days) for the senior executive to respond to such notice orally and/or in writing and to furnish affidavits and other documentary evidence in support of that response;
- An opportunity to be represented in the matter by an attorney or other representative;
- A written decision and specific reasons for the pay reduction at the earliest practicable date after the senior executive's response, if any; and
- An opportunity to request, within 7 calendar days after the date of the Inspector General decision, reconsideration by the Inspector General, whose determination with respect to that request will be final and not subject to further review.

70.12.1.12.3 Appeal Rights. Reductions in pay for performance or conduct reasons are not appealable under 5 U.S.C. § 7543.

70.12.2 Senior Executive Service Performance Management.

70.12.2.1 Purpose. This section establishes the policies and procedures for managing the performance of TIGTA SES employees.

70.12.2.2 Scope. The SES Performance Management System covers all SES employees.

70.12.2.3 Authorities.

- 5 U.S.C. 43
- 5 C.F.R. 430

70.12.2.4 Policy. The performance appraisal system established under this section shall serve as a tool for executing basic and supervisory responsibilities by:

- Communicating and clarifying organizational goals and objectives;
- Identifying individual accountability for the accomplishment of goals and objectives;
- Evaluating and improving individual and organizational accomplishments; and
- Providing a basis for SES performance awards and other personnel actions including pay adjustments, executive development, reassignments, reduction-in-force and removals.

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70.12.2.5 Responsibilities. TIGTA's PRB will oversee the processing of performance appraisals for executives and make recommendations on performance ratings and related matters to the Inspector General or designee. See 70.12.2.12 for additional responsibilities of PRB. In addition, TIGTA will periodically evaluate the effectiveness of our SES performance management system and implement improvements as applicable.

The Inspector General or designee shall:

- Function as the agency head with complete oversight of all components/functions of the organization;
- Have oversight of the SES performance appraisal system;
- Act as the rating official for Function "top officials;"
- Oversee the agency's strategic planning process, to include establishing organizational performance plans and assessing organizational performance;
- Ensure that the appraisal process makes meaningful distinctions based on relative performance;
- Ensure that the results of the rating process take into account, as appropriate, organizational performance;
- Ensure that pay adjustments, cash awards, and levels of pay accurately reflect and recognize both individual and organizational performance; and
- Issue policies and procedures to communicate the Inspector General's (IG) mission, goals, and objectives to executives and appointing members of the PRB.

The Director, HCPS or designee shall:

- Provide technical advice and assistance on the SES performance appraisal system;
- Provide appropriate training and information to supervisors and executives to assure effective administration of the performance appraisal system;
- Review the technical correctness of PRB(s) actions submitted for approval to the IG or designee;
- Coordinate the processing and coding of performance ratings;
- Evaluate the effectiveness of the SES performance appraisal system and recommend modifications as appropriate; and,
- Provide a copy of the Federal Register to the Inspector General or designee to identify annual PRB members.

Supervisors of executives shall:

- Consult with their subordinate executives and develop and issue individual performance plans for each.
- Conduct progress reviews to identify progress and problems, and maintain whatever records are necessary to document performance status.

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- Appraise performance of executives, recommend summary ratings, discuss results, and furnish appraisals to the PRB for action.
- Hold subordinate executives accountable for the performance management of their employees.
- Propose appropriate action for executives whose performance is less than fully successful.
- Propose appropriate recognition for those whose performance warrants recognition.

70.12.2.6 General Provisions. The SES appointees must be given a rating of record at least annually. The minimum performance appraisal period for executives covered by this provision is 90 days. Generally, the SES appraisal period will be from October 1 through September 30. If an executive has not served the minimum period as of the end of the appraisal period, the appraisal period shall be extended for the amount of time needed to meet the minimum period. Management may terminate the appraisal period at any time after the minimum period if there is an adequate basis on which to rate an executive's performance.

Summary ratings prepared by a former supervisor when an individual changes from a position that he/she held for 90 days or more (and any other summary ratings) issued during the performance year must be considered when assigning a rating of record. However, a summary rating prepared when an SES employee changes positions during an appraisal period is not to be considered the initial rating.

Unless otherwise specified, references to "days" refer to calendar days.

70.12.2.7 Performance Appraisal System Requirements. At a minimum the Performance Appraisal System must provide for:

- The development of written performance elements and standards in consultation with executives using the TIGTA Executive Performance Agreement. This must include consultation on Responsibilities and the Additional Mandated Elements to assure a mutual understanding.
- Identify and define Commitments that will guide each executive's performance during the performance appraisal period and provide a standard for assessing performance at the end of the period. Commitments that are derived from and aligned with organizational mission and goals.
- Commitments that are job specific and results focused.
- Incorporation of accomplishment of organizational objectives in performance plans by including objectives, goals, program plans, work plans, or similar measures related to program results.
- The establishment of five summary rating levels as follows:
 - Outstanding
 - Exceeded

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- Fully Successful
- Minimally Satisfactory
- Unsatisfactory
- Application of the following for SES members who are subject to the requirements of 5 C.F.R. Part 359, Subpart E, which relates to the removal of SES members holding career appointments:

Rating of Record	Action
One Unsatisfactory	Optional removal from position or SES
Two Unsatisfactory ratings within five consecutive rating years	Mandatory removal from SES
Two ratings below Fully Successful within three consecutive ratings years	Mandatory removal from SES

A progress review is required for each executive at least once during the appraisal period. Documentation should be provided to verify that the review has taken place; however, formal summary ratings should not be given as a result of the progress review.

70.12.2.8 Performance Plans. Supervisors must develop performance plans in consultation with executives and communicate the elements and standards of the performance plans to them. A signed performance plan must be put in place on or before the beginning of the appraisal period or entrance into a new position.

The performance plan should be based on the duties and responsibilities established for the position and will reflect responsibility for accomplishment of agency goals and objectives.

The performance plan will clearly align with TIGTA's Strategic Plan, annual performance goals, program and policy objectives, and/or budget priorities.

The performance plan should include a performance element for work plan accomplishments, which will identify high priority goals and projects that are to be individually ranked during the appraisal period.

The performance plan should reflect the executive's responsibilities for items in the annual Operating Plan, tracking individually high priority goals and projects.

Plans for subordinate executives should identify the specific goals and projects for which they are responsible.

The performance plan should take into consideration the customer and employee perspectives.

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The performance plan will incorporate an objective designed to increase the employment and advancement of minorities, women, and people with disabilities geared to the areas of under-representation and will be results oriented, in addition to objectives relating to specific activities designed to improve understanding between all employees and to eliminate factors in the workplace that may encourage sexual harassment or discrimination.

Relationship of Elements to Performance Requirements

The appraisal process consists of an Executive Performance Agreement which contains three categories of performance elements: Responsibilities, Commitments, and Additional Mandated Elements. Each category focuses on a different aspect of an executive's performance. Taken together, the categories reflect a balance between how an executive performs and what is accomplished during the performance cycle (minimum agency performance standard: "Fully Successful").

The competency-based performance requirements/responsibilities are as follows:

HCPS Management:

- Creates and sustains a positive workplace culture of professionalism where employees are treated with dignity and respect. Leadership demonstrates integrity, sound judgment, and high ethical standards.
- Promotes open and honest exchange of information, taking employee perspective into account in developing approaches to achieve results.
- Sets specific, relevant, measurable, employee performance expectations that align with organizational goals. Engages in effective performance management of employees, taking organizational performance into account.
- Identifies current and the projected skills gaps through workforce analysis. Develops and implements workforce planning, recruitment, and training strategies to address gaps and ensure program continuity.
- Proactively promotes a learning organization through feedback and coaching; required Individual Development Plans; access to training; and timely completion of all mandatory training (ethics, security, etc.).
- Fosters an inclusive work environment and promotes workforce diversity through support of Equal Employment Opportunity (EEO) and affirmative employment objectives, fair and equitable employment decisions, prompt attention to allegations of harassment/discrimination, and encouragement of early dispute resolution when appropriate.
- Continues to integrate the "*Employee Viewpoint Survey*" (EVS) results into SES performance plans.

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Program Management:

- Establishes and implements clear program performance objectives and metrics aligned with organizational goals to achieve desired organizational results and outcomes.
- Develops, prioritizes and aligns strategies to meet performance objectives, demonstrating sound decision-making and taking into account key influences on organizational performance.
- Promotes excellence through effective process management and the application of balanced measures.
- Leverages resources (human, financial, *etc.*) to maximize efficiency and produce high quality results. Anticipates obstacles and plans for various scenarios by developing specific, reasonable, logical solutions.
- Ensures effective internal/management controls. Takes appropriate action to strengthen controls or correct identified weaknesses, including timely response to GAO and IG audit reports, and attention to information security.

Customer Service and Collaboration:

- Represents the agency in a professional and competent manner.
- Communicates to employees the importance of customer focus. Monitors and acts upon customer feedback to continuously improve products and services.
- Demonstrates understanding of the internal and external politics that impact the work of the organization. Perceives organizational and political reality and acts accordingly.
- Listens to and collaborates with internal and external stakeholders to identify needs and expectations, build trust, and achieve desired business results.

Commitments

Executives must describe five – eight critical actions, objectives, and/or results that are to be accomplished during the performance rating period. These commitments must be derived from, and clearly linked directly toward program priorities and objectives established by TIGTA's Strategic Plan, annual business or operations plan.

Assignment to a New Position

Whenever a new executive is assigned to a new position through reassignment, transfer or appointment, performance elements and standards will be promptly communicated. A written plan developed in consultation with the executive will be provided to the executive no later than 30 days after the beginning of the new assignment.

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Details

If a detail or acting assignment is expected to last 120 days or longer, a written performance plan will be prepared. This written plan, developed in consultation with the executive, will be provided to the executive no later than 30 days after the beginning of the detail or acting assignment. Written performance plans are optional for details or acting assignments lasting less than 120 days.

Continuing Review of Performance Plan

Both the executive and the rater should review the performance plan during the appraisal period. Changes in program emphasis or other developments that would make the standards inappropriate for the current situation may necessitate changes to the plan. The rater will document in writing any revisions or deletions to the performance plan and communicate them to the executive. Normally, performance plans should not be changed within 90 days of the end of the appraisal period.

TIGTA's basic executive performance plan document is on the TIGTA's intranet under Senior Executive Service Performance Management System.

70.12.2.9 Appraisal of Performance. The appraisal period is established as follows:

- Minimum 90 days
- Maximum 1 year
- Ending Date September 30

The preparation of a summary rating when an executive changes from a position that he/she held for 120 days or more is required. That summary rating and any other summary ratings issued to the executive during the performance year must be considered in deriving the employee's overall summary performance rating. A summary rating prepared when an SES employee changes positions during the appraisal period is not considered an initial rating.

An appraisal of performance is required if an executive is on detail or temporary assignment and that assignment/detail is expected to last 120 days or longer. These appraisals must be considered when assigning the summary rating.

A progress review must be conducted for each executive at least once during the appraisal period. At a minimum the executive must be informed of his/her level of performance by comparison with the performance elements and standards for the position. This may be done informally rather than by written appraisal; therefore, formal ratings (*i.e.*, summary ratings) will not be given. Special attention should be given to probationary executives' reviews.

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70.12.2.10 The Rating Process. A summary rating is the written record of the appraisal of each performance element and the assignment of a summary rating level by the rater. The summary rating is derived by the following:

Derivation Formula for Summary Rating: The executive's rating is derived from the rating for the Additional Mandated Element(s) (as applicable), in combination with the ratings for each Responsibility element and for each Commitment element. The definitions below describe the minimums for each rating level. If the individual ratings on the elements meet the definition for a higher summary rating level, the higher summary rating level applies.

Outstanding – Meets Additional Mandated Elements (as applicable) and is rated Outstanding on 75 percent or more of the other elements, no other elements rated below Exceeded.

Exceeded – Meets Additional Mandated Elements (as applicable) and is rated Exceeded on 75 percent or more of the other elements, no other elements rated below Fully Successful.

Fully Successful – Meets Additional Mandated Elements (as applicable) and is rated Fully Successful or higher on all other elements.

Minimally Successful – Meets Additional Mandated Elements (as applicable) and is rated Minimally Successful on 1 or more other elements, no other elements are rated Unsatisfactory.

Unsatisfactory – Does not meet any applicable Additional Mandated Element OR is rated Unsatisfactory on any other element.

The completed appraisal form will be maintained in the TIGTA HCPS for establishing the Summary Performance Rating. A copy will be provided to the executive. Ratings are generally prepared at the end of the appraisal period.

However, ratings are also required under the following circumstances:

- If the executive is reassigned to another executive (or equivalent) position within TIGTA or transferred to a new agency after serving in a covered position for more than 90 days during the appraisal period;
- If the executive was detailed to another SES (or equivalent) position in TIGTA or served in another executive position on an acting basis for 120 days or longer; and
- If the executive's immediate supervisor is reassigned to another TIGTA position within 90 days of the end of the appraisal period. In this event, a rating will be prepared by the executive's immediate supervisor within 30 calendar days from the date the reassignment, transfer, termination of detail or supervisory change;

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or if the change occurs after September 15th, within 15 days of the end of the appraisal period.

Self-Assessments

Executives will prepare a self-assessment of their performance as measured against the approved performance plan. Self-assessments should be submitted to the rater within 15 days after the end of the appraisal period.

In addition, the self-assessments will be limited to three pages in length and should address established Commitments. The self-assessments should also provide the results of the performance and actions taken by the executive during the rating period.

The rater will assess the executive's accomplishment of each performance standard, consider the impact of the individual standards on overall performance of the element and assign one achievement level for each element. A rating must be assigned for each performance element of the performance plan.

70.12.2.11 Assignment and Review of Initial Rating. All executives who occupy an SES position at the end of the rating period will be rated in accordance with this document.

The rater will prepare a written rating for each executive who was supervised for at least 90 days prior to the end of the appraisal period. This rating will be based on job related information; will contain specific examples of efforts that resulted in meeting or exceeding expectations based on the element rating definitions; and will be shared with the executive.

Element Rating Definitions

Outstanding – Performance markedly surpasses the Exceeded level of accomplishment and/or was achieved despite significant obstacles (*e.g.*, insufficient resources, conflicting demands, *etc.*), or surpasses expectations in quantity, quality, or timeliness to such an extent as to show exceptionally positive impact on the achievement of organizational goals (*e.g.*, impact beyond the executive's purview).

Exceeded – Performance markedly surpasses the performance requirements for Fully Successful, but does not reach the level required for Outstanding.

Fully Successful – Performance demonstrates achievement of or substantial progress toward critical action, objective, and/or desired result. Performance has a positive impact on achievement of organizational goals.

Minimally Successful – Performance falls short of the performance requirements for Fully Successful and contains deficiencies that require correction.

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Unsatisfactory – Performance fails to demonstrate the Fully Successful level of accomplishment to such an extent that it results in demonstrable negative consequences for the organization. Removal from the position is required.

Supervisor for Less Than 60 days

If, at the conclusion of the appraisal period, the rater has served in his/her position for less than 60 days, or if the executive being rated was reassigned or transferred to a position under a new supervisor within 60 days of the end of the appraisal period, one of the following procedures should be used to determine the initial rating:

- a. The rating prepared by the previous supervisor may be used as the initial rating by the new rater; or
- b. The appraisal period may be extended to provide for a minimum appraisal period under the new supervisor.

NOTE: If, within the last 60 days of the appraisal period, an executive is reassigned to a different position under the same supervisor, the initial rating will be based on the rating for the previous position.

Multiple Ratings

The rater must consider all ratings prepared for the executive during the appraisal period before assigning an initial rating. If multiple ratings were made, the following factors may be considered in determining the initial rating:

- a. Similarity of performance elements and standards;
- b. Length of time covered by the ratings; or
- c. Currency of the rating.

Detail or Developmental Assignment

When an executive is detailed or engaged in an executive development assignment outside the agency for a significant portion of the appraisal period, the rater will make a reasonable effort to obtain relevant appraisal information from the agency or organization to which the executive is detailed or temporarily assigned. This information will be considered in determining the initial rating.

Newly Appointed Executives

The appraisal period for executives appointed with less than 90 days until the end of the appraisal period will be extended to meet the minimum appraisal period.

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Moratorium

Career executives' performance appraisals and ratings may not be made within 120 days after the beginning of a new Presidential administration providing the new President is not the one in office immediately before the beginning of the current administration (e.g., when a new President is inaugurated on January 20, appraisal actions may not be taken until May 20). This moratorium applies to all phases of the appraisal process leading to a final summary performance rating. However, the moratorium does not extend the appraisal period, but rather delays the appraisal and rating activities. In addition, the moratorium does not preclude the issuance of an interim summary rating when an executive changes positions, or when a supervisor leaves. A mid-year progress review is not subject to the moratorium.

Documentation

The rater will provide a copy of the appraisal and the initial rating to the executive along with notification of the right to respond in writing and to request a higher-level review before the initial rating is forwarded to the Performance Review Board (PRB). The executive will be given adequate time to review his/her appraisal and provide written comments before it is forwarded to the PRB.

All SES performance related records must be maintained for five years from the date the rating is issued.

Higher Level Review

Before the initial rating is forwarded to the PRB, the executive or the immediate supervisor of the rater (higher-level review official) may request review by the higher-level review official. An executive rated by the Inspector General can request higher-level review by the Secretary; however, the Inspector General retains the authority for final approval of the rating. The executive and the rater will be provided any comments and changes recommended by the higher-level review official.

Summary Performance Rating

Summary ratings will be based on individual and organizational performance assessments. In doing so, the following will be taken into consideration, customer and employee perspectives; the effectiveness and productivity, and performance of the employees for whom the executive is responsible; and meeting affirmative action, EEO and diversity goals and complying with merit systems principles.

A written summary rating of the executive's performance should be made on an annual basis only after considering the recommendations of the PRB.

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Summary Rating Levels

- Outstanding – Performance not only exceeds the Fully Successful level of accomplishment or agreed-upon critical actions, objectives or results, but observable outcomes serve as a model for Treasury employees and fellow executives or are achieved despite significant obstacles (e.g., insufficient resources, conflicting demands, etc.); or results surpass expectations in quantity, quality, or timeliness to such an extent as to show exceptionally positive impact on the achievement of organizational goals (e.g., impact beyond the executive's purview); or executive overcame significant obstacles such as insufficient resources, conflicting demands, or unusually short timeframes, in achieving or exceeding desired results.
- Exceeded – Performance is between the levels described for Outstanding and Fully Successful.
- Fully Successful – Performance demonstrates the Fully Successful level of accomplishment through observable outcomes or achievement of or substantial progress toward agreed-upon critical action, objective, and/or desired result. Performance has a positive impact on achievement of organizational goals; no areas of performance are deficient.
- Minimally Satisfactory – Performance is between the levels described for Fully Successful and Unsatisfactory.
- Unsatisfactory – Performance fails to demonstrate the Fully Successful level of accomplishment or progress toward the agreed-upon critical action, objective and/or desired result to such an extent that it results in demonstrable negative consequences for the organization.

70.12.2.12 Performance Review Board. The PRB shall have three or more members appointed by the Inspector General or designee. Members must be appointed in such a manner as to ensure consistency, stability and objectivity in performance appraisal system.

The PRB can include all types of Federal executives (e.g., non-career appointees and military officials as well as career appointees). TIGTA draws its PRB members from executives in the PCIE community. Members must have a current Fully Successful performance rating or the equivalent and must occupy a SES or equivalent position. A PRB making recommendations on a career appointees rating or bonus must consist of a majority of career appointees.

The responsibilities of the PRB are to:

- Ensure all legal and other requirements concerning performance appraisals and performance awards are met;
- Review performance plans and appraisals for reasonableness, equity and consistency, as well as general adherence to the Inspector General's guidance;

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- Conduct necessary additional reviews to make recommendations to the Inspector General on final ratings, bonuses and/or pay adjustments, if applicable;
- Recommend final ratings in writing and recommend bonuses to the Inspector General for non-PRB executives;
- Provide recommendations to the Inspector General by making meaningful distinctions based on relative performance;
- Take into account organizational performance assessments when making recommendations; and
- Report to the Inspector General or designee on problems with the system and recommend improvements.

The PRB members may not take part in any deliberations involving their own appraisals.

Federal Register Notice

- The names of all appointees to the PRB must be published in the Federal Register before service commences on a PRB.
- The Director, HCPS is responsible for publishing the names of agency PRB appointees in the *Federal Register*.

70.12.2.13 Results of the Rating. Upon considering PRB recommendations, the Inspector General will make final determinations regarding performance ratings and bonuses, ensuring that only executives whose performances exceed expectations are rated above Fully Successful.

Final performance ratings will serve as a basis for adjusting pay, granting awards, and making other personnel decisions for executives.

The performance rating categories affect the status of senior executives as follows:

- Fully Successful or Higher – Career executives rated Fully Successful or higher may be granted performance awards.
- Less Than Fully Successful – Any executive rated below Fully Successful shall be assisted in improving their performance. This assistance may include, but not be limited to, formal training, on-the-job training, counseling and closer supervision. Any executive who receives two ratings below Fully Successful within three consecutive years will be removed from the SES.
- Unsatisfactory – Any executive receiving an unsatisfactory rating may be reassigned or transferred within the SES, or removed from the SES. Any executive who received two Unsatisfactory ratings in any period of five consecutive years will be removed from the SES.

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NOTE: When a career executive is removed from the SES for reasons of performance, he or she shall receive 30 days advance written notice.

70.12.2.14 Appeal and Grievances. An executive may not appeal or grieve a final rating, but may appeal to the Special Counsel of the Merit Systems Protection Board a violation of the prohibited personnel practices listed in 5 U.S.C. 2302(b) or the Equal Employment Opportunity Commission, as appropriate.

70.12.3 Senior Executive Service Awards and Bonuses.

70.12.3.1 Purpose. This section establishes the policy and procedures for managing the awards and bonuses of TIGTA executives.

70.12.3.2 Scope. The award and bonus process covers all TIGTA executives.

70.12.3.3 Authorities.

- 5 U.S.C. 4501-4509 and 5384
- 5 C.F.R. Parts 451 and 534
- Treasury Personnel Policy Manual 430

70.12.3.4 Policy. The SES award systems are designed to encourage excellence in performance. TIGTA SES awards must, therefore, be based on merit. Non-merit factors, such as personal favoritism, will not be considered in award determinations.

70.12.3.5 Eligibility. Performance awards may be paid only to career SES members whose performance is Fully Successful, as a minimum, and whose award is granted after full and careful consideration of the recommendation of the PRB. To be eligible, an executive must have held a career SES appointment and been subject to approved written performance elements and standards for the minimum of 90 days immediately preceding the last day of the rating period. The SES members who are recommended for pay rate increases are not precluded from also receiving SES performance awards in the same year.

70.12.3.6 Limitations. Any award paid by the TIGTA SES performance award system shall be in a lump-sum and shall be in addition to basic pay. Awards are subject to the Executive Level I ceiling on total compensation for a calendar year. If the full award cannot be paid because of the ceiling, the excess amount is carried over and paid at the beginning of the next calendar year. However, the full bonus is charged against the bonus pool for the fiscal year in which the initial payment was made.

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70.12.3.7 Award Programs.

Presidential Rank Awards

These awards recognize prolonged and high quality accomplishment of SES career executives. The Civil Service Reform Act of 1978 authorized the President to approve the awarding of ranks and accompanying monetary awards to a select number of SES career executives. Two types of award are:

- Meritorious Rank – for sustained accomplishment. This award includes a lump-sum payment of 20 percent of the recipient's basic pay.
- Distinguished Rank – for sustained extraordinary accomplishment. This award includes a lump-sum payment of 35 percent of the recipient's basic pay.

All SES career appointees are eligible for consideration for rank awards. Performance for which a nomination is submitted must have been sustained over a minimum period of at least three years. An individual who receives a rank award of either Meritorious or Distinguished is not eligible to receive that same award during the following four fiscal years. Nominees shall have had a performance rating of at least Fully Successful for the preceding three years with the most recent rating being Outstanding.

A nominee must have demonstrated either sustained accomplishment for Meritorious Rank or sustained extraordinary accomplishment for Distinguished Rank. Criteria upon which nominees will be evaluated may include, but are not limited to, the following (specific examples must be cited for each criterion offered):

- Career achievements that are recognized throughout the agency, or are acknowledged on a national or international level.
- Specific achievement of significant cost reduction or cost avoidance enabling the agency to reallocate resources to high priority activities.
- Successful use of Human Capital as evident through high workforce productivity and/or effective development and recognition of subordinates.
- Demonstration of personal initiative and innovation.
- Substantial improvements in quality of work, efficiency and/or timeliness of service.
- Unusual levels of cooperative effort with other Federal agencies, governmental jurisdictions, and/or the private sector.
- Especially successful efforts in affirmative action.
- Major career related awards and honors received.

In addition to the above criteria, it must be clear that the nominee has demonstrated Executive Qualities of Leading Change, Leading People, Results Driven, Business Acumen, Building Coalitions/Communication, and Balanced Measures (GPRA attainment, customer satisfaction and employee satisfaction) at a level that has

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established and maintained a high degree of public confidence and trust. For additional guidelines for award nomination, see 5 U.S.C. 4313.

The Inspector General and Function Heads are authorized to nominate SES career appointees for Meritorious Rank and/or Distinguished Rank awards and may elect to use TIGTA's Executive Resources Board (ERB) or PRB to review all nominations prior to selecting those to be recommended to OPM.

Nominations must be signed by the Inspector General prior to the submission to the OPM. The documentation required with each nominee must include, at a minimum, the following:

- A nomination justification statement not to exceed three pages in length, which addresses the selection criteria in a concise and specific manner.
- A concise summary of the nominee's Federal Executive service by date, agency, position, and level. A narrative description of the duties and responsibilities is not necessary.
- The nominee's home mailing address and an exact spelling of his/her full name as it would appear on an award certificate.

Performance Awards or Bonuses

The Civil Service Reform Act of 1978 established an awards system to encourage and reward excellence in performance by SESers by paying lump-sum cash payments or bonuses to SES members.

Only career appointees are eligible for bonuses. No bonus may be paid to any SES appointee whose performance is less than Fully Successful. The percentage ratings for individual SES bonuses are tied to performance ratings. Executives may be awarded up to 20 percent of their basic pay, excluding any increase for locality. The maximum bonus amount of 20 percent will not be granted to any SES employee whose performance rating level is less than the highest rating level attainable (Outstanding). The percentage ranges for individual SES bonuses are as follows:

- Outstanding – up to 20 percent
- Exceeds – up to 15 percent
- Fully Successful – up to 8 percent

Executives may receive bonuses and pay adjustments in the same year; receipt of both is not required. The Inspector General or designee is responsible for awarding SES bonuses and assigning final dollar amounts to bonus recipients, after the appropriate PRB review. To ensure the overall bonus dollar amounts awarded are consistent with applicable guidelines, the Inspector General or designee will notify the Director, HCPS of the specific dollar amounts to be awarded. Any SES appointee not having a valid SES performance plan will not be eligible to receive a bonus.

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Based on a review of the SES performance plans and appraisals documenting individual and organizational accomplishments occurring during the appraisal year, the PRB shall prepare a listing of bonus recipients and percentage recommendations. The PRB may request personal presentations to justify bonus recommendations. In arriving at the recommended ranking, the PRB shall consider not only the overall performance ratings, but also the comparative difficulty of each position and other significant accomplishments not adequately covered by a SES member's individual performance elements. Upon completion of the review, the PRB shall provide the Director, HCPS a list of award recipients and the recommended percent of salary to be paid. The Inspector General or designee has final approval authority on all SES bonus recommendations.

Prior to the paying of any bonus awards, the bonus pool distribution must be submitted for review to TIGTA HCPS.

Payment of the SES bonus awards shall be paid from the Inspector General awards budget. The payment is not subject to retirement fund contributions and not creditable for inclusion in the "high three" average pay computation for retirement benefits. The payment is subject to withholdings for income tax and FICA if the individual is in FERS or CSRS Offset.

Incentive Awards

Under 5 U.S.C. 4502 and 4504, incentive awards may be granted for suggestions, inventions, superior accomplishment or other personnel efforts which contribute to the efficiency, economy or other improvement of government operations, or for the performance of a special act of service in the public interest in connection with or related to an executive's official employment.

An incentive award can be given based on performance that has exceeded job requirements and recognizes a one-time special act, service or achievement of a non-recurring nature. The performance may have involved a particular project or assignment that included overcoming unusual difficulties, or the performance of assigned duties with special effort or innovation that resulted in significant economies or other highly desirable benefits.

A SES career appointee, non-career appointee or limited appointee may receive an SES incentive act award. Non-career or limited SES appointees are not eligible to receive an award between June 1 of a Presidential election year and the following January 20. Career SES members who are appointed to Presidentially-Appointed, Senate-Confirmed positions and elect to continue SES bonus and rank award eligibility may still receive an incentive award.

Incentive awards should be granted as soon as possible following the act that is being rewarded. Contributions and accomplishments must not reflect sustained superior

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performance of duties and responsibilities of the employee's assigned position over a specified period of time as measured by the SES performance appraisal system. The use of incentive awards as a means of circumventing guidance documents on the number and distribution of SES bonuses is prohibited.

Incentive awards will be processed in the same manner as performance awards. The Inspector General or designee must approve all SES incentive awards. In addition, a special PRB must be convened to review the award recommendation prior to payment. An informational package containing the executive's performance plan covering the period of recognition will be forwarded TIGTA's HCPS directorate. It should be noted that incentive awards amounts between \$10,000 and \$25,000 require the Inspector General review/approval with final approval from OPM; incentive award amounts more than \$25,000 must have the approval of the Inspector General, OPM and final approval from the President.

Incentive awards may be paid in the form of cash or non-monetary means. Cash incentive awards are one-time lump sums of cash and are based on the tangible and/or intangible benefits realized as a result of the contributions. The cash payment is paid by the requesting official's organization's budget. The cash payment is not subject to retirement fund contributions and not creditable for inclusion in the "high three" average pay computation for retirement benefits. The cash payment is subject to withholdings for income tax and FICA if the individual is in FERS or CSRS Offset.

Incentive awards may also be paid as a time-off award. As described in [Chapter \(600\)-33](#) time-off awards may be granted in 1-hour increments up to 40 hours for a single contribution or act, but not more than 80 hours per leave year. The Director, HCPS will provide guidance to the Inspector General or designee on an appropriate number of hours for a time-off award, if requested.

Pay Rate Adjustment Based on Performance

A pay rate adjustment may be awarded based on the overall annual performance of an executive. An executive rated Fully Successful or higher who has not received a pay rate adjustment or level increase in the last 12 months is eligible. The last 12-month period is defined as a 52-week period for the last pay adjustment; therefore, the adjustment can take place following the end of the 52-week period.

All recommendations and decisions concerning pay rate adjustments based on performance will be made and completed during the period October 1 through December 31 of each calendar year. All pay rate adjustments must be approved and signed by the Inspector General or designee and will follow annual guidance issued by Treasury.

The pay level increase is paid out of the salary account for which the individual is employed. An individual's rate of pay may not exceed the EX-II rate of pay. The pay

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rate adjustment is subject to retirement fund contributions and creditable for inclusion in the “high three” average pay computation for retirement benefits. The pay rate adjustment is subject to withholdings for income tax and FICA if the individual is in FERS or CSRS Offset.

70.12.4 Senior Executive Service Merit Staffing Plan.

70.12.4.1 Purpose. This section establishes the policy, procedures, and requirements of TIGTA’s SES merit staffing procedures.

70.12.4.2 Authorities.

- 5 C.F.R. 317
- Treasury Personnel Policy Manual 430

70.12.4.3 Policy. It is the policy of TIGTA to fill positions from among the best-qualified and available candidates through fair and open competition. All candidates will be considered without discrimination for any reason such as race, color, religion, sex, age, national origin, lawful political affiliation, marital status, physical handicap (if not a job factor), or membership in an employee organization.

70.12.4.4 Area of Consideration. At a minimum, the area of consideration will be “Governmentwide.” The announcement must be open for a minimum of 14 calendar days.

70.12.4.5 Locating and Identifying Candidates. In locating and identifying candidates, the selecting official should consider organizational diversity and the under representation of various groups when determining the various recruitment sources to be used for filling positions.

70.12.4.6 Position Certification. The selecting official or designee, with the assistance of the Human Capital Executive Resources (HCER) Coordinator in the TIGTA HCPS directorate, will develop the position description or revise an existing position description for accuracy. The selecting official will initiate a request for personnel action to the Director, HCPS for the position classification certification of the title, series, and level of the position.

70.12.4.7 Recruitment Procedures. The selecting official or designee, with the assistance of the HCER Coordinator, will develop the crediting plan including the position analysis, executive core qualifications, technical competencies (if applicable), and the rating schedule.

Vacancy Announcement: The selecting official will initiate a request for personnel action to recruit for the position and submit the crediting plan to the Bureau of the Fiscal Service (BFS)/Administrative Resource Center (ARC). The BFS/ARC will develop a

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draft announcement for the review and approval of the selecting official prior to posting. The announcement will be posted in a timely manner in locations easily accessible to all potentially interested parties within the area of consideration. The announcement will be posted on the Office of Personnel Management's (OPM) website. Copies may be sent to external recruitment sources, such as the IGSNet, local, or State government, or private industry organizations.

Content of the Vacancy Announcement:

- Announcement number
- Opening and closing dates
- Position title and series
- Position location (organizational and duty station location)
- Position status, if other than permanent
- Area of consideration
- Special conditions of employment, such as approximate domestic or foreign travel time requirement
- Number of positions to be filled, if more than one
- Summary of the duties and responsibilities of the position
- Qualification requirements for the position, including the mandatory Executive Core Qualifications (ECQs)
- Other technical qualification rating factors, if applicable
- Application procedures
- A statement whether limited relocation expenses may be paid or will not be paid for nationwide announcements. If limited relocation expenses will not be paid, the selecting official must document in writing the reasons for not paying relocation expenses. This justification will be maintained in the vacancy announcement file at BFS/ARC
- Statement regarding reasonable accommodations for individuals with disabilities
- Statement concerning the position's sensitivity. Announcements will state that completion of the Personal Identity Verification (PIV) process and a background investigation are pre-requisites and will note the level of security clearance required for the position
- An equal employment opportunity statement
- Identification of a point of contact for questions applicants may have
- A statement that the selectee must be willing to agree to a credit check if he/she is required to obtain a Government-contractor issued travel card. Additionally, a statement that a selectee that is unable to retain his/her card during employment may be subject to disciplinary action, which may include removal from Federal service
- A statement that all payments to employees (e.g., salary, travel reimbursements) must be paid by direct deposit
- A statement that the use of Government postage-paid envelopes to submit applications for employment is a violation of Federal law (18 U.S.C. 1719).

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Applications received in Government postage-paid envelopes (including franked, metered, and commercial mail delivery such as United Parcel Service and Federal Express) will not be considered

- A statement that the selectee will be required to serve a one-year probationary period, if he/she has not previously served one as a senior executive
- A statement that the complete application package must be received in BFS/ARC by the close of business on the posted announcement closing date
- A statement that the employee must file a public financial disclosure report
- A statement that the position being filled is subject to TIGTA's drug alcohol, or fitness testing program, if applicable
- A statement that the 1993 Hatch Act Reform Amendments prohibits oral and written political recommendations for Federal jobs
- Any other OPM or Treasury requirements
- Statement that the application contains information subject to the Privacy Act (P.L. 93-579 and 5 U.S.C. 552a). This information is used to determine your qualifications for employment. The use of this information is authorized under 5 U.S.C. 3302 and 3361

70.12.4.8 Application Procedures. Applicants are fully responsible for submitting application packages following the instructions provided through USAJOBS. Application packages should include a resume, or the Optional Application for Federal Employment (OF 612), or any other written format including Application for Federal Employments (SF 171) with an original signature and date; a narrative description of the ECQs; and a narrative description of the applicant's technical qualifications (if applicable). BFS/ARC may request that multiple copies of the packet be submitted.

Under most instances only complete application packages received by the closing date listed in the announcement should be considered; however, the Executive Resources Board (ERB)¹ may elect to accept an application package that is late due to rare and extenuating circumstances.

70.12.4.9 Position Qualification Requirements. All candidates must meet the ECQs that are common to all senior executive positions. The ECQs are composed of the generic leadership competencies associated with SES positions.

All candidates must also meet the technical qualifications standards established by TIGTA for successful performance in the position. The technical qualification standards must be specific to the position and work of the position being filled, but must not

¹ The Executive Resources Board (ERB) is a panel of top Treasury Inspector General for Tax Administration executives responsible for conducting the staffing process for career appointment to senior executive positions. The ERB is also responsible for setting policy on and overseeing areas such as position planning and executive development. The board is appointed to serve in this capacity for a length of time determined by the Inspector General.

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emphasize TIGTA-related experience to the point of excluding from consideration well-qualified candidates from other agencies or from outside Federal service, if appropriate.

70.12.4.10 Evaluation and Rating of Candidates. After the announcement has closed, BFS/ARC will review all application packages to verify the applicant's eligibility for the position, *i.e.*, citizenship and technical certifications. The BFS/ARC will forward to the ERB (via the HCER Coordinator) a copy of all eligible applicants and a list of the names of the ineligible applicants with the reason for their ineligibility.

The ERB will conduct the rating process (with the assistance of the HCER Coordinator) assessing the technical and professional qualifications and the ECQs of the applicants and determining whether the candidates meet the ECQs.

The ERB members may independently or as a group evaluate each of the applicants against the rating schedule from the crediting plan. The ERB will assign a numerical score that is derived using the rating schedule. Notes on the assignment of scores should be made and kept as a matter of record. All applicants must be evaluated against the same job related criteria, and the ERB must certify each applicant's executive and technical qualifications. The ERB will discuss differences of more than one level on each rating factor for the purpose of resolving the differences. Reasons for unresolved differences must be made a matter of the record. Applicants that are currently in the SES may be given noncompetitive consideration.

Once applicants are rated, the ERB with advice from the HCER Coordinator will determine the overall level applicants must meet in order to be referred on the certificate of the "Best-Qualified" to the selecting official. A break in score may be used to identify a meaningful distinction among the applicants.

The HCER Coordinator will then prepare a "Best-Qualified" Certificate for selection. Included in this certificate will be recommendations from the ERB to the selecting official on the eligible applicants. The notes from the assignment of ratings for each individual applicant or a memo to the selecting official from the ERB certifying the best-qualified applicant is acceptable. The ERB will also certify in writing that the appropriate procedures of this plan were followed.

Upon receipt of the "Best-Qualified" Certificate, the selecting official may or may not conduct interviews with the best-qualified applicants. The selecting official may elect to delegate the responsibility to the ERB or an interview panel.

After the selecting official or designee has made a candidate selection, a tentative offer of employment to the selectee will be made. The selecting official or a designee (such as a member of the ERB or the HCER Coordinator) may make the tentative offer of employment. The selectee is informed that the offer is pending approval and certification of his/her executive core qualifications by the Qualifications Review Board

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(QRB)² and the successful passing of a background investigation. Also, at that time the selectee should be informed of the remaining steps in the approval staffing process.

70.12.4.11 Certification of Candidate's ECQs. If the selectee is entering the SES for an initial career appointment, the OPM QRB must certify the selectee's executive core qualifications. If the selectee is currently in the SES, the QRB is not required to certify the selectee's executive core qualifications.

If a QRB certification is required, a request must be made on the basis of meeting one of the following criteria:

- a) Demonstrated experience;
- b) Successful completion of a formal OPM approved SES or SES candidate development program; or
- c) Possession of special or unique qualifications that indicate a likelihood of executive success.

The request must include the selectee's application package and the ERB's certification that the selectee has met the ECQs. The HCER Coordinator will verify that all of the required documents are in the selectee's application package and will forward the package to TIGTA's HCPS directorate for a quality review. If no revisions are needed, the HCPS will submit the application package directly to the QRB at OPM. If revisions are needed, HCPS will return the application to the HCER Coordinator, so that he/she may work with the selectee to make the revisions.

After receiving the application package the QRB may determine there is insufficient information to make an initial determination and may instruct the submission of additional evidence or information. In this instance, the application package will be returned to the TIGTA's Executive Resources Board (ERB) to gather the additional evidence and information. The application package is resubmitted through the appropriate channels.

The OPM QRB will inform the DOER when the certification approval of the selectee's application and ECQs has been made.

70.12.4.12 Appointment of Candidate to the SES Position. After the selectee has met the ECQ certification (whether by approval of the QRB or by being an existing SES member), the selectee will be contacted by the HCER Coordinator to obtain a desirable start date and to obtain the name of the point-of-contact at the selectee's current human capital office. The start date may be dictated by the length of time it takes to acquire the feedback about the background investigation, in addition to the time involved in

² The Qualifications Review Board is established by the Office of Personnel Management to certify the executive qualifications of candidates for initial career appointment. The board is an interagency responsibility composed of senior executive members from within the Federal community.

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coordinating the release date with the selectee's current employer. Therefore, the offer of employment remains tentative until the selectee has successfully passed the background investigation.

The HCER Coordinator will inform BFS/ARC of the tentative start date and will forward to BFS/ARC the selectee's application package and the original certificate of eligibles. A copy of the vacancy announcement, the selectee's application package, a copy of the certificate of eligibles with the selection annotated, and the notes made during the rating process will be maintained on file with the HCER Coordinator.

At this point, a representative of BFS/ARC will contact the selectee and send him/her the appropriate employment forms. The HCER Coordinator will work with the TIGTA Security Officer to send the appropriate background investigation documents to the selectee.

Upon receiving a favorable background investigation determination, the selectee will be made a final offer of employment. The final offer of employment may be made in the same manner as the tentative offer of employment. The selecting official or designee will discuss with the selecting official a reporting date. The HCER Coordinator will follow-up the verbal offer of employment by sending the selectee a written offer of employment.

70.12.5 Senior Executive Service Employee Performance and Drop Files.

70.12.5.1 Purpose. This section provides guidance on the maintenance and contents of SES Employee Performance Files (EPF's) and Drop Files.

70.12.5.2 Authority.

- 5 C.F.R. 293

70.12.5.3 SES EPF's. The Office of Personnel Management requires the establishment and maintenance of EPF's for all employees, including SES employees. The SES EPF's should contain all performance-related documents and will be retained for a period of 5 years. The following documents must be maintained in the SES EPF:

- Performance Plans/Critical Elements
- Mid-Year and Annual Performance Appraisals
- Employee Performance Appraisal Rebuttals
- Performance Review Board Notes
- Documentation of Satisfactory Completion of SES Probationary Period

The HCPS directorate will maintain the official EPF's for all TIGTA executives. Supervisors of executives (e.g., Deputy Inspectors General for Audit and Investigations) will maintain working copies of EPF's for the executives reporting to them.

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70.12.5.3.1 Review of EPF's. The HCPS Team and supervisors of executives will review the EPF's annually (at the conclusion of the annual performance appraisal period is recommended) and purge any documents older than 5 years. No documents will be destroyed regardless of age from EPF's that are part of ongoing administrative, negotiated, quasi-judicial, or judicial proceedings without prior concurrence from the TIGTA Office of Chief Counsel.

70.12.5.3.2 Employee Requests to Review Their EPF. An executive is entitled to review his/her EPF. If an employee wishes to review the information contained in his/her EPF, he/she will first request to review the working EPF. The manager will provide the working EPF for the employee's review and inform the employee of when the EPF is to be returned to the manager.

If the employee wishes to review the official EPF, the employee will contact the Director, HCPS to request to review his/her EPF information. The HCPS Office will provide a copy of the EPF to the requesting employee within 5 work days of receipt of the request.

70.12.5.3.3 Third Party Request to Review the EPF. There may be times when a third party may have a need to review an EPF. If so, the request should be forwarded to the Director, HCPS. The requestor must submit the requesting in writing (e-mail is acceptable), detailing the reason for the request, the length of retention and the final disposition of the file provided. The Director, HCPS will determine if the requestor has a valid "need-to-know" and if so, an "Official Copy" will be provided within five (5) work days from the receipt of the request in accordance with TDP 15-71 and TIGTA's security Policy.

70.12.5.4 Drop Files. The HCPS Team will maintain the Drop Files for executives reporting directly to the Inspector General or the Principal Deputy Inspector General. Supervisors (e.g., the Deputy Inspectors General for Audit and Investigations) of other executives will maintain Drop Files for those executives reporting directly to them.

The following types of information and documents (grouped by their respective retention periods) will be maintained in a Drop File:

Retain until Contents are Incorporated into the Current Appraisal, then Destroy

- Performance Counseling Letters
- Feedback Session Notes

Retain 1 Year, then Destroy

- Approved Telework Agreements and Related Program Documents (one year from end of employee participation)
- Disapproved Telework Applications (one year from denial of request)

Retain 2 Years, then Destroy

- Leave Restriction Letters

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- Letters Placing Employees on Administrative Leave
- Reprimands or Adverse Actions

Retain 3 Years, then Destroy

- New Employee Orientation Checklist (three years from date manager signs completed checklist)

Retain 5 Years, then Destroy

- Employee Training Certificates and Other Training Records
- Copy of Annual UNAX Certification Form (original form is to be sent to BFS for inclusion in Official Personnel Folder (OPF))

Retain 6 Years and 3 Months, then Destroy

- Limited Open Travel Authorizations Issued Annually to Employees (six years and three months after issuance date)

Retain Until Action or Event Described Occurs

- Employee Training Needs and/or Development Goals/Needs (destroy after training is completed or development goals are met)
- Copies of Receipts of Property Assigned to Employee (e.g., Telephone Calling Cards, Pagers, etc.) (destroy after property or asset is returned by employee or exceeded through the property management program)
- Conduct Counseling Letters (retain for up to one year after date of issuance, then destroy)

The following forms may be stored in the Drop File if the manager chooses to do so: Copies of Outside Employment Requests. Retain three years, then destroy.

70.12.5.5 Calculation of Retention Periods. When applying the retention rules for both EPF's and Drop Files, do not consider documents related to the current rating period. For example, FY 2006 EPF's should contain documents from FY 2006 (current rating period), plus the five prior years.

70.12.5.6 Distribution of Working EPF's and Drop Files upon Personnel Changes. When an executive separates from TIGTA, supervisors of executives will forward the departing executive's working EPF and Drop File to HCPS within 5 work days of the employee's separation date. The HCPS will maintain the Drop File for 1 year after the employee's separation date.

At the employee's request, the manager will provide a copy of the EPF and Drop File to the departing employee.

70.12.5.7 Security of Employee Performance and Drop Files. EPF's and Drop Files are confidential files. Supervisors and Human Capital personnel are responsible for ensuring these files are maintained in a secure cabinet, in a secure room, or other storage facility that provides adequate security. The files must be protected against

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unauthorized access and/or disclosure. Access to, and disclosure of EPF and Drop Files will comply with applicable Federal confidentiality statutes and generally be limited to personnel with an official need to access the files and the information contained in them.

70.12.6 Senior Executive Service Candidate Development Program.

70.12.6.1 Purpose. This section provides the policy and guidance on the development of individuals for the Senior Executive Service through a formal Candidate Development Program. By successfully completing this development program, upon OPM certification, senior managers will have the ability to be noncompetitively placed into an SES position within the Federal Government.

70.12.6.2 Scope. The provisions of this chapter apply to all participants in the TIGTA SES Candidate Development Program.

70.12.6.3 Authority.

- 5 U.S.C. 3396 and 3397
- 5 C.F.R. 412
- 5 C.F.R. 317

70.12.6.4 Policy. It is the policy of TIGTA to promote effective management by identifying individuals with leadership potential and developing the skills and corporate perspective they need to assume an executive position within the Federal Government. TIGTA recognizes that a formal SES Candidate Development Program is one way to identify and develop future executives.

70.12.6.5 Responsibilities. The Inspector General or designee is responsible for:

- Monitoring executive staffing levels and availability of skilled executives as part of strategic and succession planning;
- Providing for the systematic development of individuals for advancement to executive positions and determining the role a formal CDP will play in that development;
- Selecting candidates for executive development consistent with merit system principles; and
- Ensuring that certified candidates are provided consideration for SES positions as vacancies occur.

The Executive Resource Board (ERB) is responsible for:

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- Rating and ranking applications in response to a vacancy announcement specific to TIGTA's CDP;
- Monitoring the CDP to ensure it maintains a corporate perspective and supports TIGTA's Strategic Plan;
- Soliciting and approving coaches/mentors for the program and determine coaches/mentors training needs;
- Approving and monitoring the individual development plan for selected candidates to ensure it is prepared from a competency-based needs determination;
- Assigning candidates to developmental assignments for purposes of broadening the candidate's experience and/or to increasing knowledge of the overall functioning of TIGTA so that a candidate is prepared for a full range of positions;
- Meeting with selected candidates at least once during the CDP to assess progress and provide feedback toward completion or modification of the IDP; and
- Certifying the successful completion of a candidate's IDP and the acquisition of the executive core qualifications required for entry into the SES.

The HCPS Directorate is responsible for:

- Developing a policy and procedures for conducting a formal SES CDP;
- Suggesting modifications to the program to ensure program effectiveness and compliance with OPM requirements;
- Developing a comprehensive announcement consistent with SES merit staffing procedures;
- Assisting a candidate in the development of an SES individual development plan for the duration of the program and ensuring it is approved by the ERB;
- Ensuring the formal education portion of the program fully meets the requirements outlines in 5 C.F.R. 412.104; and
- Ensuring that merit principles are met and applied throughout the program and candidates who wish to terminate participation may withdraw from the program without prejudice to his/her ability to apply directly for an SES position.

The coach/mentor is responsible for:

- Participating in the systematic development of a candidate for advancement to a higher management level;
- Preparing for service as a mentor by completing such orientation, training and/or independent reading as may be prescribed by the ERB;
- Providing for general career counseling and guidance to candidates on preparing for the SES;
- Recommending developmental activities to be included in candidate's IDPs; and
- Serving as a liaison with TIGTA executives to facilitate candidates' access to training and developmental assignment opportunities.

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The candidate is responsible for:

- Seeking guidance from mentors, ERB, and other officials as needed throughout the developmental period;
- Completing one or more prescribed needs assessment and developing an IDP based on the results of that assessment;
- Completing all IDP activities in a timely manner, keeping ERB apprised of progress and securing ERB approval for any modifications to the IDP;
- Successfully completing all formal training associated with the CDP; and
- Completing and fully developing ECQs for acceptance by OPM internal Qualifications Review Board.

70.12.6.6 Duration and Frequency. Candidate Development Programs will be for a minimum of 1 year and a maximum of 2 years. Each candidate will have a documented start and end date for the program. The start date will be the date that the candidate's developmental activities begin and the ending date will be the date the ERB certifies completion of all IDP activities. For those candidates who do not successfully complete the program the ending date will be the date of termination from the program.

There will only be one SES Candidate Development Program in a twelve-month period.

70.12.6.7 Recruitment. The minimum recruitment area for a CDP is "Qualified Federal Employees Only." The recruitment efforts must take into consideration the goal of achieving a diversified workforce.

70.12.6.7.1 Vacancy Announcements. All CDP announcements must be open a minimum of 14 days. A copy of the announcement must be provided to OPM and it must be entered into OPM's Federal Job Opportunities Listing. A copy will be provided to the TIGTA HCPS.

Each SES CDP announcement must contain the following:

- Opening and closing dates
- Minimum area of consideration
- Description of program
- Description of target positions for which candidates will be developed
- Qualifications requirements/evaluation criteria (must include executive core qualifications, but may include additional technical qualifications)
- Evaluation methods
- Application procedures
- EEO statement
- Special considerations such as security clearance required
- Name and telephone number of contact person

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70.12.6.7.2 Eligibility. Participation in TIGTA's Candidate Development Program is limited to individuals who are now serving or have previously served at the GS-15 level or equivalent.

70.12.6.7.3 Selection. Selections for TIGTA's CDP must follow SES merit staffing procedures. The number of selections should be consistent with the number of anticipated SES vacancies.

70.12.6.8 SES Coach/Mentor. Each individual selected under an SES CDP must have an assigned coach/mentor who is an SES member. The role of the coach/mentor is to assist the candidate and provide guidance during the developmental process. The coach/mentor need not be in the same functional organization as the candidate and to the extent possible, should be generally outside the candidate's line of authority. Coaches/mentors are selected by the ERB candidates.

Before approving an SES member to serve as a coach/mentor the ERB will consider the person's prior experience and training in facilitating and coaching and prescribe additional orientation, training, or independent reading on mentoring to the extent that may be necessary.

70.12.6.9 Individual Needs Assessment. Prior to beginning the developmental phase each candidate will complete one or more competency-based needs assessments to determine which executive core qualifications need to be developed or strengthened during the program. Each assessment may include, but are not limited to, OPM's Management Excellence Inventory (MEI) and any successor versions; Myers-Briggs Type Indicator (MBTI), 360-degree Feedback, *etc.*

70.12.6.10 Individual Development Plan (IDP). Based on the results of the competency-based needs assessment, feedback from the candidate's coach/mentor and TIGTA's ERB, each candidate will develop an IDP reflecting past work, education and training, and planned developmental activities. The IDP is to be prepared in coordination with the candidate's assigned SES mentor and the supervisor of record and must be approved by the ERB.

At a minimum, plans must include the following:

70.12.6.10.1 Orientation Session. The purpose of this is to familiarize candidates with program requirements, policies, and expectations, and provide interaction with senior management officials. To promote a corporate identity and exchange of ideas among executives and to highlight TIGTA's priorities and initiatives, the orientation must include a briefing or presentation by a TIGTA management official.

70.12.6.10.2 Formal Interagency Training Experience. The training must address the executive core qualifications and their application to SES positions Government-wide. To satisfy this minimum requirement the training must be at least 80 hours (two full

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weeks) in duration and include interaction with a wide mix of Federal employees outside of the TIGTA, but may also include managers from state and local government and the private sector. The nature and scope of the training must have Governmentwide or multi-agency applicability. (See Attachment A for examples of training that will satisfy this requirement.)

70.12.6.10.3 Developmental Assignments. These developmental assignments are designed to broaden the candidate's experience and/or increase knowledge of the functions of TIGTA. To satisfy this requirement, one or more of the assignments may be used, but they must total at least four months (16 weeks) of full-time service and must be outside the candidate's position of record. Assignments should also take into consideration each candidate's work history and specific developmental objectives and should generally be in an area in which the candidate has little or limited experience.

70.12.6.10.4 Treasury Executive Institute (TEI) Sessions. Each candidate must attend a minimum of two sessions at TEI to address current issues and promote interaction with other executives and candidates. In determining which sessions are applicable to the trainee's leadership development, the sessions chosen should be closely aligned to TIGTA's mission.

70.12.6.10.5 Supplemental Training and Activities. Dependent on each candidate's needs and objectives, the IDP may include additional developmental training and activities. These may include internal and external training in specialized fields (e.g., financial management, information technology, media relations); details, rotations or shadow assignments to other functional or program areas; participation on various committees, task forces, or working groups; or completion of special case studies, projects and initiatives.

70.12.6.11 Evaluation. At mid-point (but at least every six months) the chair of the ERB will meet with each candidate and review the candidate's performance and progress in completing or modifying IDP activities. The functional executive and the candidate's mentor will be present at this meeting and the review will be documented on the IDP.

70.12.6.12 Certification. Within 9 months of a candidate's successful completion of the CDP, the ERB will forward a request to TIGTA's HCPS to seek certification of a candidate's executive core qualifications by an OPM Internal Qualifications Review Board (QRB). Extensions to the nine-month time frame may be granted by the TIGTA HCPS; however, an extension must be requested prior to the nine-month ending date.

70.12.6.13 Termination. A candidate's participation in TIGTA's CDP will automatically terminate upon separation from TIGTA. Participation may also be terminated by the candidate's selection into an SES position, the candidate's request or by action of the ERB. When termination is initiated by the ERB the termination must be based on unacceptable performance or failure to complete program requirements in the

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designated timeframe. The candidate must be provided written notice that includes the effective date and reason for program termination. Termination of program participation is not subject to adverse action procedures and does not, in itself, affect the candidate's employment status.

70.12.6.14 Establishment of Program. At least 10 workdays prior to establishing and announcing an SES CDP, ERB will provide written notice to the TIGTA HCPS directorate. This notice must include the following:

- The proposed announcement date(s).
- The tentative number of candidates to be selected and how that number was derived (*i.e.*, tie to anticipated vacancies).
- The area of consideration, and the specific recruitment efforts that will be taken to help achieve the goal of a diverse workforce.
- The competency-based needs assessment(s) that will be administered to program participants prior to developing their IDPs.
- The basic developmental activities that will be required of all program participants including the 80-hour courses from which candidates may choose to fulfill the core interagency training requirement.

70.12.6.15 Notification of Program Entry or Termination. Following the formal announcement of the CDP and the selection of participants under merit staffing procedures, the ERB will notify the TIGTA HCPS directorate of the selections by submitting a transmittal form with names of candidates. Forms are to be submitted within five workdays of the effective date indicated on the form, which will constitute the candidate's starting date for the program. In addition, TIGTA must notify TIGTA's HCPS directorate via a transmittal when a candidate's participation in the program is terminated. This notification should also be submitted within five workdays of the effective date.

70.12.6.16 Submission for QRB Certification. No later than nine months after successful completion of a formal CDP TIGTA's ERB will submit a written request to TIGTA's HCPS to seek certification of the candidate's executive qualifications by an OPM QRB. The request must include two copies of each of the following:

- A memorandum, signed by the Chair of the ERB, certifying that the candidate has successfully completed all developmental requirements under the CDP and has demonstrated the executive core qualifications required for entry into the SES.
- A transmittal form requesting pre-certification of executive qualifications and including the dates and OPM control number of the vacancy announcement under which the candidate was selected; the date the candidate began the program (starting date); and the date the candidate successfully completed the program as certified by the ERB (ending date).

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- A brief (one-page) resume or summary of the candidate's managerial experience.
- A copy of the candidate's completed IDP, signed by the candidate, mentor and ERB Chair.
- A separate summary of the candidate's accomplishments during the development period that describes specific requirements; the courses, assignments or activities used to satisfy the specific requirements; and how the courses, assignments or activities contributed to the candidate's development of one or more of the executive core qualifications required for entry into the SES.

70.12.6.17 Approval Notification. Upon approval by OPM, TIGTA's HCPS will notify the ERB and forward the candidate's formal Certificate of Executive Qualifications.

70.12.7 Continuing Executive Development.

Ongoing development of executives is critical to the executives' effective performance as leaders in an environment of constant change and advancing technology, as well as to enhancing organizational achievement. It is imperative that executives continue to strengthen and enhance their Executive Core Qualifications (ECQs), and broaden their perspectives to strengthen their performance. Federal agencies are required by law to establish programs for the continuing development of senior executives.

70.12.7.1 Purpose. This section describes TIGTA's policy and provides guidance for Senior Executive Service (SES) continuing executive development.

70.12.7.2 Scope. This section applies to all TIGTA SES positions.

70.12.7.3 Authorities.

- 5 U.S.C. 3396(a)
- 5 C.F.R. 412.401

70.12.7.4 Policy. At the beginning of each fiscal year, all TIGTA executives will develop goals and engage in learning activities to demonstrate continuing professional development. Such learning can be constituted from both formal learning (*i.e.*, courses, seminars, educational programs, and degree/certification programs) and informal learning (*i.e.*, details, rotational assignments, task force, inter-bureau/agency initiatives, supplemental reading, speaker forums, conferences, inter-bureau initiatives, peer coaching, and leadership circles). Learning activities will be documented in an Executive Continual Learning Plan (ECLP).

70.12.7.5 Executive Continual Learning Plan (ECLP).

- Provides a detailed guide of professional growth experiences to assist an executive plan and organize their participation in short- and long-term

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experiences that help meet organizational needs for leadership, managerial improvement and organizational results.

- Addresses enhancement of existing Executive Core Qualifications (ECQs) and other competencies to strengthen the executive's performance.
- Outlines professional growth opportunities and assignments to allow the executive to develop a broader perspective in TIGTA as well as government-wide.
- Documents completion of mandatory training requirements for executives (*i.e.*, IT Security Awareness, No Fear Act, EEO training, *etc.*).

70.12.7.6 Writing an Executive Continual Learning Plan (ECLP).

Step 1 – Conduct a self-assessment:

- Identify ECQs that if improved will enhance your performance.
- Prepare a one to two page self-assessment to identify current skills, knowledge and interests and address the following factors:
 1. What direct or indirect feedback have you received to help guide your personal and/or professional development?
 2. Which competencies will help you to be a better leader?
 3. What strengths do you want to further develop?

Step 2 – Identify learning goals:

- Establish developmental objectives that are associated with TIGTA's mission and strategic goals.
- Create an action plan that includes specific activities, estimated costs, and dates.

Step 3 – Review ECLP:

- Discuss your ECLP with your manager to ensure mutual understanding of developmental objectives and to ensure objectives align with TIGTA's priorities.

Step 4 – Implement ECLP:

- Prior to implementation, the ECLP should be reviewed and approved by TIGTA's Executive Resources Board (ERB) to provide an assessment of the ECLP and its relationship to TIGTA's mission and strategic goals.
- For new executives, the Function Head should submit the ECLP to the Deputy Inspector General (DIG) for Mission Support or designee within 90 days of an executive's entrance on duty. The DIG for Mission Support or designee will present the ECLP to the ERB for final review and approval within 30 days of receipt of the plan.

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- All executives will receive an ECLP annually at the beginning of the rating cycle. The annual plan will be submitted to the ERB for review and approval by August 15. The ERB will make the final recommendations and/or decisions on the annual plan by September 30 annually.
- The Executive and the Function Heads should review the ECLP to ensure that the executive is on track to meet developmental goals during the mid-year performance review.

An example of the ECLP is available on Exhibit (600)-70-12.1.

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CHAPTER 600 – MISSION SUPPORT

70 – Personnel

70.13 Merit Promotion Plan

70.13.1 Introduction.

The Treasury Inspector General for Tax Administration (TIGTA) Merit Promotion Plan (MPP) ensures that promotions and other actions (whether competitive or noncompetitive) are based on merit, and that all employees are provided with the opportunity to develop their capabilities to the fullest.

This policy contains basic policies and key principles to be used when selecting best-qualified persons for filling positions covered by merit promotion based on merit, without regard to any non-merit reason such as lawful political affiliation, religious views, marital or family status, personal favoritism, age, national origin, race, color, gender, sexual identity, pregnancy, disability, or membership or non-membership in an employee organization, and shall be based solely on job-related criteria.

The MPP contains provisions establishing the area of consideration, selection procedures, records maintenance and grievance procedures. The MPP does not guarantee promotion, but is intended to ensure that qualified available applicants receive fair consideration for positions filled under competitive procedures. Managers should be familiar with the contents of the MPP. This policy must be read and interpreted in accordance with pertinent law, Government-wide regulations, The Department of the Treasury (Treasury) Human Resources Directives, and applicable case law.

70.13.2 Authorities.

[5 U.S.C. 33 Examination, Selection, and Placement](#)
[5 C.F.R. Parts 330 Recruitment Selection and Placement](#)
[5 C.F.R. Part 335 Promotion and Internal Placement](#)
[Treasury Promotion and Placement Program TN-95-12](#)

70.13.3 Abbreviations and Acronyms.

BFS/ARC – Bureau of the Fiscal Service/Administrative Resource Center

CTAP – Career Transition Assistance Plan

C.F.R. – Code of Federal Regulations

EEO – Equal Employment Opportunity

EOPF – Official Personnel File

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FTR – Federal Travel Regulation

HCPS – Human Capital and Personnel Security

ICTAP – Interagency Career Transition Assistance Plan

MP – Merit Promotion

MPP – Merit Promotion Plan

OMS – Office of Mission Support

OPM – Office of Personnel Management

PC – Priority Consideration

SES – Senior Executive Service

TIGTA – Treasury Inspector General for Tax Administration

Treasury – Department of the Treasury

VEOA – Veterans Employment Opportunities Act of 1998

VRA – Veterans' Recruitment Appointments

70.13.4 Scope.

This section applies to positions in the competitive service and may be applied to internal placement actions within the excepted service unless exempted elsewhere in this Manual. This section does not apply to SES positions. For resources on how to enter recruitment personnel actions in HR Connect, please refer to the training resource center in HR Connect. This resource center provides the sequential steps to complete specific HR Connect actions. Treasury has delegated to bureau heads the authority to establish and approve promotion and placement programs for their respective bureaus.

70.13.5 Responsibilities.

TIGTA Director, HCPS.

- Ensure the MPP meets the requirements of Title 5, C.F.R.
- Administer the MPP equitably and in accordance with regulatory requirements.
- Ensure that technical guidance and assistance are provided to managers and employees.
- Provide the BFS/ARC with advance information on projected staffing requirements, anticipated losses, changes in duties, or other information that could lead to personnel actions.

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- Ensure guidelines are established and provided to Selecting Officials to determine whether the relocation/transfer is in the interest of the employee or the Federal Government.
- Ensure that relocation allowances are only authorized when the reassignment is primarily in the best interest of TIGTA and the Federal Government. (5 U.S.C. Section (§) 5724 and 5724a; Federal Travel Regulations (FTR), 41 C.F.R. Part 302)

BFS/ARC.

- Implement TIGTA's MPP.
- Provide technical guidance and assistance to managers, and employees.
- Maintain all necessary files and records in connection with the MPP and in accordance with all applicable regulations.
- Ensure priority referral for eligible employees.

EEO Program Manager.

- Ensure that diversity and inclusion are factored into the implementation of the MPP.
- Analyze applicant flow data to determine if adverse impact exists.

TIGTA Managers.

- Give fair consideration to all candidates referred.
- Make selections promptly following merit principles.
- Preserve the confidentiality of candidates' records and qualifications.
- Release employees selected for promotion no later than the end of the first full pay period after the date of selection.
- Develop job analysis and specific evaluation criteria for rating applicants.
- Provide suggestions to the TIGTA Director, HCPS, for improvements to the MPP.

Employees.

- Apply for any announced vacancy for which they are interested and qualified by submitting application material and following instructions specified on the vacancy announcement.
- Participate in interviews or other processes used to evaluate applicants' knowledge, skills, and abilities.
- Provide updates to their Electronic Official Personnel Folder (eOPF), e.g., updating education level information, through HR Connect requests as needed.
- Notify the BFS/ARC of positions in which they are interested, when absent for active duty in the military service (not military leave) or for service in public international organizations. To receive consideration for positions during these absences, employees must leave an application on file.

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70.13.6 Actions Covered by this MPP.

Promotion, transfer, or reinstatement to a higher-graded position or a position with more promotion potential than a position previously held under permanent appointment in the competitive service.

- Reassignment or demotion to a position with more promotion potential than a position previously held on a permanent basis in the competitive service. Reduction-in-force regulations permit exceptions.
- Detail exceeding 120 days if the detail is to a higher-graded position or to a position with higher promotion potential. All service during the preceding 12 months under non-competitive time-limited promotion or detail to higher graded position(s) counts toward the 120 days.
- Time-limited promotion under 5 C.F.R. 335.102(f) to higher-graded positions that exceed 120 days. All service during the preceding 12 months under non-competitive time-limited promotion or details to higher graded position(s) counts toward the 120 days. A time-limited promotion may be made permanent without further competition provided the time-limited promotion was originally made under competitive procedures and the fact that it might lead to a permanent promotion was made known to all potential candidates.
- Selection for training that is part of an authorized training agreement and is primarily for the purpose of preparing the employee for advancement or is required before an employee may be considered for promotion.

Exhibit (600)-70.13.1 provides a summary of common actions that require competition and actions that do not require competition.

70.13.7 Factors to Consider with MP Transfers.

Conditions and factors that authorized personnel should consider when determining whether a MP transfer is “in the interest of the Government”, and not primarily for the convenience or benefit of the employee include labor market conditions, *e.g.*, insufficient well-qualified candidates in the commuting area and cost effectiveness.

- When there are insufficient well-qualified candidates in a commuting area, and/or an employee possesses unique skills, or is otherwise necessary to accomplish the mission of the agency effectively and economically, the reassignment of an employee would be in the best interest of the Government.
- The cost effectiveness of authorizing relocation expenses must be considered, and management should weigh the rights of the employee against the careful use of appropriated funds.

The Approving Official must make a specific determination as to whether a particular assignment is in the best interest of the Government, the appropriate mode of transportation, whether relocation allowances are authorized, and, if so, which relocation allowances are authorized, as well as the appropriate accounting method. These determinations may not be arbitrary and capricious and the Approving Official must document the determinations in writing.

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Generally, if the employee's transfer is in the interest of the Government, the employee is eligible for mandatory relocation allowances if the new duty station is located at least 50 miles from the current duty station. Even when the two duty stations are located at least 50 miles apart, however, management may deny relocation expenses on a case-by-case basis provided there is strong justification to do so.

Transfers

- **Transfers presumed to be “in the interest of the Government”:** TIGTA actively recruiting or requesting an employee to transfer to a different location or ordering the employee to do so without them having discretion on the matter.

- **Transfers not “in the interest of the Government”:** If an employee is transferred pursuant to the employee’s request, *i.e.*, the employee took the initiative in obtaining the transfer, it is considered to be for the convenience and benefit of the employee, not “in the interest of the Government.” Therefore, relocation allowances are not authorized.

Involuntary Transfers in the Relocation Policy:

The decision to pay or not pay moving and related expenses must be made prior to issuing the vacancy announcement. Before a vacancy announcement is issued containing a statement that moving and related expenses will not be paid, the Selecting Official must determine that it is not in the Government’s interest to pay such costs and document this determination in the merit promotion case file.

If a decision is made to pay relocation expenses, they will be paid in accordance with FTR.

70.13.8 Exceptions to this MPP.

- Promotion of an incumbent to a position that is reclassified to a higher grade when:
 - The reclassification is the result of either the issuance of a new classification standard or the correction of a classification error;
 - There are no significant changes in duties or responsibilities; and
 - The incumbent meets the legal and qualification requirements of the higher grade.
- Position change permitted by Reduction in Force regulations.
- Promotion without current competition of an employee within a career ladder when:
 - The original selection was made in accordance with competitive promotion procedures;
 - The original selection was intended to prepare the employee for the position being filled; and
 - The position's promotion potential was documented.
- Promotion of an incumbent when a position is reclassified to a higher grade due to assignment of additional duties and responsibilities when:

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- The incumbent assumed higher level duties and responsibilities over a reasonable period of time;
- The incumbent performs the basic functions of the position at the former grade level as well as the higher level duties; and
- The manager certifies that the employee has (a) clearly demonstrated the ability to perform at the higher level, and (b) satisfactorily performed the additional duties over a reasonable period.
- The promotion may be into a career ladder when it is based on a reorganization, a classification survey, or an occupational study.
- Time-limited promotion or detail to a higher-graded position or a position with known promotion potential of 120 days or less. All service during the preceding 12 months under non-competitive time-limited promotion or detail to a higher grade counts toward the 120 days.
- Promotion, reassignment, demotion, transfer, reinstatement, or detail to a position having promotion potential no greater than the potential of the position an employee currently holds or previously held on a permanent basis in the competitive service, or in another merit system with which OPM has an interchange agreement approved under applicable regulations. A prior change to lower grade must have been for other than deficiencies in performance or conduct reasons.
- Consideration of a candidate not given proper consideration in a competitive promotion action.
- Appointment, conversion, selection, or promotion made under special authorities, or OPM approved programs, e.g., Veterans' Recruitment Appointments (VRA), re-employment priority lists, Career Transition Assistance Plan/Interagency Career Transition Assistance Plan (CTAP/ICTAP), programs for disabled individuals, and student programs as permitted by law.

Exhibit (600)-70.13.1 provides a summary of common actions that require competition and actions that do not require competition.

70.13.9 Standard Vacancy Announcements.

Merit promotion vacancies will be advertised with the following exceptions:

- When additional or like vacancies (same title, series, grade, promotion potential, location, etc.) occur prior to the close of an announcement or within 90 calendar days of the issue date of the Promotion Certificate.
- When a priority consideration candidate is selected.

Vacancy announcements will normally be open for receipt of applications for 10 workdays but may be open for a minimum of 5 workdays. The BFS/ARC will ensure vacancy announcements are posted on the USAJOBS website. Vacancy announcements will remain posted until the closing date.

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Vacancy announcements may be posted to other locations that the requesting manager deems appropriate. These additional sites, e.g., IGSNet, should be identified in the recruitment request provided to the BFS/ARC.

70.13.10 Announcement Content.

All vacancy announcements must include the following information:

- Name of issuing agency.
- Announcement number.
- Opening date and application deadline (closing date).
- Area of consideration, including special hiring authorities, if applicable.
- Position title, series, pay plan, grade, and number of positions to be filled.
- Organization and geographical location.
- Minimum qualifications required, including any selective factors and age requirements for law enforcement officer positions.
- Starting pay.
- Description of the major duties of the position.
- Evaluation criteria to be used, e.g., knowledge, skills, and abilities (KSAs) necessary to perform the job successfully.
- Promotion potential.
- Instructions on how, where, when, and what to submit to apply.
- Statement of equal employment opportunity principles.
- Statement regarding reasonable accommodations for individuals with disabilities.
- Statement concerning the position's sensitivity. Announcements will state that completion of the Personal Identity Verification process and a background investigation are pre-requisites and will note the level of security clearance required for the position.
- Special conditions of employment, e.g., shift work, frequent travel, drug testing, special/unusual physical requirements, firearms criteria for law enforcement officers, requirement to agree to a mobility clause, etc. A link to TIGTA's Medical Standards for Law Enforcement Officers will be included in the announcement for all GS-1811 vacancy announcements.
- Managerial probationary period statement, if applicable.
- Regular probationary period statement.
- Financial disclosure, if applicable.
- A statement that all candidates must have met time-in-grade and qualification requirements by the closing date of the announcement.
- Information on how to claim veterans' preference, if applicable.
- A statement that all candidates are required to provide a copy of their most recent rating of record, i.e., final annual performance appraisal issued and signed by appropriate management official: **“Submit a copy of your most recent completed annual performance appraisal, which includes the final rating. If it is not dated within the last 18 months, or if you have not received a performance appraisal, please explain why in your application.”** A statement whether limited relocation expenses will be paid

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- or will not be paid for nationwide announcements. If limited relocation expenses will not be paid, the functional office head must document in writing, via email or the request for personnel action, the reasons for not paying relocation expenses. This justification will be maintained in the vacancy announcement file at the BFS/ARC.
- Identification of a point of contact for questions applicants may have.
 - A statement that the selectee must be willing to agree to a credit check if he/she is required to obtain a Government-contractor issued travel card. Additionally, a statement that a selectee that is unable to retain his/her card during employment may be subject to disciplinary action, which may include removal from Federal Service.
 - A statement that all payments to employees, *e.g.*, salary, travel reimbursements, must be paid by direct deposit.
 - Definition of “well-qualified”, as it relates to CTAP/ICTAP.
 - How CTAP/ICTAP eligibles may apply, including required proof of eligibility.
 - A statement that the selectee must undergo appropriate tax checks and pre-employment suitability inquiry prior to appointment.
 - A statement whether writing samples are required. If requiring writing samples, the announcement and the case file must contain a justification for the requirement, including assessment standards and how they will be measured.
 - A statement indicating whether official transcripts, photocopies of transcripts or other evidence of qualifying education should be submitted at the time of application when qualifications can be based in whole or in part on the combination of education and experience.
 - A statement indicating in order to be considered for any vacancy announcement, applicants will ensure that all required forms indicated on the vacancy announcement are received no later than 11:59 p.m. Eastern Time on the closing date of the announcement (unless otherwise specified in the announcement).
 - Any other OPM or Treasury requirement, *e.g.*, CTAP Statement, etc.

The BFS/ARC will use the Treasury approved job announcement templates.

A separate application package must be submitted for each vacancy announcement. If the application is received and no performance summary or explanation is submitted, the applicant may be considered for submission on the certificate via VEOA, VRA, or Schedule A. Should the candidate not meet any of the aforementioned hiring flexibilities, the application will be determined non-responsive and will not be forwarded for further consideration.

70.13.11 Nonstandard Announcements.

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Rosters.

Rosters may be used when management anticipates several vacancies over a six-month period for the same position (title, series, grade, and organizational location).

Applicants will be considered if they meet the qualification requirements at the closing date of the vacancy announcement.

The rating procedure is the same as for standard vacancy announcements.

The resulting roster may be used to fill vacancies for up to six months after the closing date of the vacancy announcement; however, 90 days after the issuance of a certificate, additional priority placement program eligibles must be given an opportunity to apply and be considered.

"Open Continuous" and "Open Until Filled" Announcements.

Vacancy announcements for historically difficult to fill positions may be posted without a specific closing date. The widest area of consideration management identifies as practical to recruit a sufficient number of highly qualified applicants will be used.

Applications under this type of announcement will be reviewed in the order of receipt by a BFS/ARC Specialist to determine if minimum qualification and eligibility requirements are met.

The rating procedure is the same as for standard vacancy announcements except that ratings will occur once more than ten competitive qualified and eligible applications are received or following set cut-off dates. As additional eligible applications are received, they will be rated.

Upon receipt of an electronic request for a personnel action initiated by the requesting manager, all candidates determined best qualified and eligible will be referred.

Applications that have not been assessed for qualifications and eligibility, nor rated (if applicable) at the time of receipt of the request, will not be eligible for consideration for the vacancy.

Applicants may submit new information until closing of the vacancy announcement. The new information will be considered for vacancies for which a certificate has been issued only if all applications received were considered when issuing the certificate.

Individuals will be removed from consideration under one of the following conditions:

- When selected for the position covered by the open announcement;
- Upon the applicant's request; or
- As specified in the vacancy announcement.

70.13.12 Area of Consideration.

In establishing the area of consideration, the Selecting Official should determine, in conjunction with the BFS/ARC Specialist, the area of consideration which will ensure the availability of a sufficient pool of highly qualified candidates and which will provide

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for successful accomplishment of Affirmative Action Plan goals and the requirements of the Federal Equal Opportunity Recruitment Program.

Normally, the minimum areas of consideration for positions will be:

- For GS-14 and GS-15 positions, TIGTA employees nationwide.
- For positions at GS-13 and below, TIGTA employees in the commuting area in which the position is located.

The functional office head, SES program head or the Director, HCPS, may grant exceptions that reduce the area of consideration. The approved reduction will be maintained in the vacancy announcement file at the BFS/ARC.

Before selecting an applicant with prior competitive status, the reemployment priority list and ICTAP must be cleared. The ICTAP vacancy, which is posted on USAJOBS, must allow Veterans Employment Opportunities Act of 1998 (VEOA) eligibles to apply. ICTAP applicants have priority over VEOA eligibles. When an announcement is within Treasury, only CTAP must be cleared.

70.13.13 Acceptance of Applications.

Complete applications, including all required documentation, must be submitted to the BFS/ARC. Hand delivered applications will not be accepted. Applicants may not submit new information after the closing date.

When establishing and using registers under this MPP, provisions must be made for the acceptance of new applications at least every six (6) months to accommodate new hires and employees who became eligible after the register was established. These new applications (and applications received under open announcement) must then be added to the register. Provisions must be made to allow candidates to update their applications at least annually. Registers must be reopened when there are insufficient well-qualified candidates.

Employees absent for legitimate reasons during the entire open period of a vacancy announcement, may submit an application after the closing date, provided the selection certificate has not been issued.

In order to be considered for any vacancy announcement, employees will ensure that all required forms indicated on the vacancy announcement are received no later than 11:59 p.m. Eastern Time on the closing date of the announcement (unless otherwise specified in the announcement). A separate application package must be submitted for each vacancy announcement.

The procedures to document deviations to the open period or cut-off for number of applicants require the requesting manager to send an email to the assigned BFS/ARC Specialist with supporting edits to the open period or applicant cut-offs prior to opening of the announcement.

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To be eligible for promotion or placement, candidates must meet the minimum qualification standards prescribed by the Office of Personnel Management (OPM). Due weight shall be given to performance appraisals and incentive awards. Applicants will provide a copy of their most recent rating of record (*i.e.*, final annual performance appraisal issued and signed by appropriate management official). If the rating of record submitted is not dated within the last 18 months, they must provide a written explanation in their application as to why one has not been issued within the past 18 months.

70.13.14 Qualification and Eligibility Requirements.

Minimum Qualifications. Individuals must meet the minimum qualification standards as prescribed by OPM, and when applicable, any selective factor identified in the announcement on the closing date of the vacancy announcement.

Eligibility. Individuals must meet time-in-grade, time after competitive appointment, citizenship, and other legal requirements on the closing date of the vacancy announcement.

The subject matter experts working with a BFS/ARC Specialist will develop selective factors. A selective factor must be essential for successful performance of the duties in the position to be filled and cannot be readily acquired (normally within 90 days) after Entrance on Duty. Written justification for use of a selective factor must be received prior to announcement of a vacancy, and will become part of the merit promotion file.

Qualification standards are available for review. Upon request, the BFS/ARC Specialists will discuss with managers and employees the standards applicable to any position. At an employee's request, a BFS/ARC Specialist will discuss with the employee his/her qualifications for a particular position for which the employee has applied.

70.13.15 Evaluation Criteria

The rating process is designed to provide the Selecting Official with a reasonable number of well-qualified candidates for each announced vacancy. The criteria used to rate candidates will be based on a thorough job analysis by subject matter experts resulting in identification of job-related rating factors. The rating factors are documented and must provide the basis for considering and comparing candidates based on the competencies needed to be successful in the position.

The subject matter expert working with a BFS/ARC Specialist assigns level definitions for each rating factor identified. The resulting job analysis becomes the means to evaluate the candidate's training, education, and experience.

If an ICTAP/CTAP, eligible is determined to be not well qualified. A BFS/ARC HR specialist with no knowledge of the case will conduct an independent second review. The specialist will document the specific job-related reasons why the ICTAP/CTAP eligible is determined to be not well qualified.

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When a hiring manager convenes a subject matter panel, it should be prior to announcing a position, include at least three voting members, including at least one member who has direct working knowledge of the position to be filled. Rating officials/panels will be designated by the Selecting Official. Women and/or minorities should be included as rating panel members, whenever feasible. Although not recommended, Selecting Officials can serve as a rating panel member but not as a rating official. There should not be only one evaluation panel for all jobs in one function; panels should be established for specific lines of work.

When an applicant wishes to appeal his or her qualifications or rating determination for reconsideration, a BFS/ARC HR specialist with no knowledge of the case will complete a second review. This specialist will review the applicant's application against the Job Analysis and document findings. The BFS/ARC HR specialist will report the findings to the applicant.

70.13.15.1 Job Analysis Development. Job Analyses are used to determine the best-qualified candidates for a position. A job analysis determines the competencies needed to perform a job and provides rating criteria for each competency. The best candidate for a position would be expected to possess the highest level of competencies.

A job analysis must exist before the vacancy announcement can open. The BFS/ARC HR specialist will assist a manager in developing a valid job analysis if one does not exist or if an existing job analysis needs to be updated.

The job analysis provides information about the job and determines the critical duties used to accomplish the job. As part of the job analysis, the manager should become familiar with the position, review the position description and qualification requirements, and discuss the job with subject matter experts. As a result of the job analysis, the competencies necessary to perform the critical duties are identified and become part of the job analysis.

Competencies are generally organized into one of the following categories:

- Technical/Analytical;
- Verbal/Interpersonal;
- Written Communications; or
- Managerial.

70.13.16 Referral.

The BFS/ARC HR Specialist will, based on the final rating points, establish a list of best-qualified promotion candidates. From the listing of qualified applicants arranged numerically, the top 10 competitive candidates per grade level shall be referred to the Selecting Official for consideration. They will be placed alphabetically on the merit promotion certificate. If the merit promotion certificate is issued for more than one (1) vacancy, the maximum number on the list may be increased by one (1) applicant for each additional vacancy, *i.e.*, a maximum of 11 applicants for two (2) vacancies, 12 for

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three (3) vacancies, etc. When multiple candidates are tied for the last referable slot on the certificate, all the tied candidates may be referred.

The Selecting Official must document the actions taken (*i.e.*, interviewed, selected, not selected, declined) for each applicant per certificate, and return the certificate(s) and all applications and materials to the HR Specialist.

70.13.17 Interviews.

While adhering to the merit system principle that all applicants receive fair and equitable treatment, the Selecting Official has the discretion to interview or not interview any applicant certified for selection. Although Selecting Officials are encouraged to interview all candidates, they may consider applicants solely on a review of their application material.

When interviews are conducted and it is not possible to interview one or more candidates personally because of geographic distance or other reasons, telephone interviews may be conducted.

The Selecting Official may designate a rating official or a panel to conduct interviews of candidates who have been referred as best qualified.

Interview decisions are to be based on job-related criteria and documented by the Selecting Official for the case file. The interview should be structured to assess criteria not ratable from the written record. Interview questions must be job related and consistently asked of all interviewees. This does not mean that a question asked of one applicant cannot lead to further discussion. However, each interviewed applicant must be asked the same basic questions. If requested, HCPS and the BFS/ARC HR specialist will assist the Selecting Official in developing interview questions.

70.13.18 Selection.

A merit promotion certificate is valid for 45 calendar days from the issuance date. If a manager requests an extension, an additional 45 calendar days may be given without any other approval. The BFS/ARC HR may grant extensions beyond 45 days up to a total of 90 days after the issuance of a certificate, additional Priority Placement Program (PPP) eligibles must be given an opportunity to apply and be considered. An exception to the 90-day extension may be granted by the Director, HCPS, but cannot be extended beyond 6 months from the initial date of the certificate. Extension requests should be based on appropriate extenuating circumstances and submitted to the BFS/ARC to be maintained in the BFS/ARC case file.

A vacancy can be filled by promotion, change to lower grade, noncompetitive conversion, reassignment, transfer, reinstatement, or appointment from a register or other appropriate source of applicants. Applicants may be considered concurrently or consecutively from any or all recruitment sources. Subject to laws and regulations, the Selecting Official makes the final decision on selections.

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A Selecting Official has the right to select or not select from among a group of best-qualified candidates. Management also has the right to select from any other appropriate source, such as a reemployment priority list, reinstatement, reassignment, change to lower grade, noncompetitive conversion, transfer, disabled, VRA-eligibles, candidates within reach on an appropriate Delegated Examining Certificate of Eligibles, or any other appropriate sources of applicants. In deciding which source or sources to use, there is an inherent obligation to determine which is most likely to best meet the mission, contribute fresh ideas and new viewpoints, and meet affirmative action goals.

All candidates will be considered based on merit, non-disqualifying disabling condition, and qualifications without regard to any non-merit reason such as lawful political affiliation, religious views, marital status, age, national origin, race, color, gender, sexual orientation, or membership in an employee organization, and shall be based solely on job-related criteria.

Applicants may be considered concurrently or consecutively from any recruitment sources. Subject to laws and regulations, management makes the final decision on selections and has the right to select or not select from among the best-qualified candidates.

Before announcing a selection to the selectee or other employees, the Selecting Official must obtain clearance from a BFS/ARC Specialist. The BFS/ARC will notify applicants of selection/non-selection.

An individual may not be appointed, employed, promoted, or advanced in or to a civilian position in an agency if such appointment, employment, promotion, or advancement has been advocated by a public official serving in, or exercising jurisdiction or control over, the agency, who is also relative of the individual.

70.13.18.1 Release Date. It is expected that employees are released to allow a reasonable amount of time to enter their positions under merit procedures. The BFS/ARC HR Specialist will consult with the Selecting Official and request the release of the selected employee from the selectee's manager or appropriate point of contact.

Neither the release of an employee for promotion nor the employee's promotion may be after the end of the first full pay period after selection, unless the employee agrees to the delay. It is not required that the promotion effective date and the reporting date be the same. If they are not the same, the matter should be escalated to the Director, HCPS, and discussed with the employee.

For a lateral, reassignment, or change to lower grade position, the employee's manager will normally release the employee within two to four weeks from the date of the official offer and acceptance by the employee. However, the time may be extended upon mutual agreement between the Selecting Official and releasing official. If disputes

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arise, the matter should be escalated to the Director, HCPS, and discussed with the employee.

70.13.18.2 Priority Consideration. Priority consideration (PC) generally means that an applicant will receive bona fide consideration by the Selecting Official before any other candidate is referred for consideration. Priority consideration is intended to ensure that an applicant receives bona fide consideration, which entails the PC applicant being referred alone or with other PC applicants on a certificate prior to lesser priorities in the order of consideration.

Instances in which an individual would be entitled to PC include when ordered by the EEOC as a remedy in a discrimination action or when ordered by the MSPB as a remedy to address alleged violations of merit promotion or competitive procedures.

Generally, when PC is required, it will apply to an appropriate vacancy that becomes available. An appropriate vacancy is one for which the applicant meets basic eligibility qualifications (e.g., knowledge, skills, abilities, series, full range of duties and responsibilities, etc.).

The Selecting Official must provide a written and signed certification that the applicant was given full and fair priority consideration for the vacant position.

70.13.19 Selecting Officials.

Selecting Officials for competitive service positions shall be as follows:

- All GS-13 and below positions – appropriate GS-14 manager or above;
- All GS-14 non-managerial positions – appropriate GS-15 manager or above; and
- All managerial positions – appropriate SES.

70.13.19.1 Reference Checks. Before making a final decision, the Selecting Official must make appropriate reference checks to ensure that the selectee is the individual who will best fill management's needs in terms of the objectives of the organization and the specific job requirements of that position. Upon completion of reference checks, the Selecting Official must ensure that all information has been considered before making a selection.

Reference checks in the selection process are a valuable tool and beneficial in making a selection. The [HCPS](#) can provide guidance on reference checking. Documentation from reference checks for record-keeping purposes must be maintained. All documentation for selections must be forwarded to Personnel Security mailbox: *TIGTAPersonnelSecurityOffice@tigta.treas.gov. The hiring manager must maintain all other reference check documentation for non-selected applicants for two years.

70.13.20 Disclosure of Information.

Disclosure of merit promotion information must be in accordance with the Privacy Act and/or Freedom of Information Act. However, allowable information regarding the number of applicants, the number who met minimum qualification requirements, the

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number of applicants referred to the Selecting Official, and the name of the selectee may be provided to any individual. Applicants can be given any information that pertains to their specific application or status.

The following information may not be released:

- Test material;
- Job analysis; and
- Identifiable material on other candidates or any information that could implicate privacy interests.

70.13.21 Resolution of Employee Complaints.

Every effort will be made to be responsive to employee inquiries concerning the MPP. Resolution of complaints by informal discussions between an employee and a representative of the BFS/ARC or a management official is encouraged.

If the matter cannot be resolved informally, an employee may have the right to file a grievance relating to a promotion action for which the employee has applied and requested consideration under TIGTA's grievance process, (600)-70.8.2. Per TIGTA policy, (600)-70.8.2.4 (Matters Excluded from the Grievance Process), non-selection from among a group of properly ranked and certified candidates is not a basis for a grievance.

Non-agency applicants may express their dissatisfaction to the Director, HCPS, or to the BFS/ARC in writing within 15 calendar days of notification of the selection of another applicant.

70.13.22 Accretion of Duties.

A promotion based on accretion of duties is a noncompetitive promotion of an employee to a higher grade resulting from the reclassification of the employee's position because of the addition of substantive new and higher-graded duties and responsibilities.

The Director, HCPS, must approve all accretion of duties in writing. Noncompetitive promotions will only be appropriate when the position is classified at a higher grade due to the accretion of duties directly related to the employee's major duties.

In order for an employee to be eligible for a noncompetitive promotion, all of the following conditions must be met:

- The new position must be a clear successor to the former position, that is, major duties of the replaced position/job description are absorbed into the new position/job description;
- The new position is in the same organizational location and retains the same manager, although there may be rare exceptions to the requirement to retain the same manager, such as when a layer of supervision is eliminated; and,

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- The new position does not involve the addition of project leader, team leader, or other manager duties to a non-manager position. If the new manager duties are not part of the basis for the upgrading, this provision will not apply.

There are rare instances of other upgrades that would fall under the umbrella of accretion and should be processed noncompetitively, such as where a current manager position is upgraded due to the base level of work being upgraded. These actions may be accomplished noncompetitively because there is no change in the major duties and responsibilities of the position.

70.13.23 Records.

The BFS/ARC maintains a MP case file for each action processed under this MPP in accordance with records retention schedules. The case file must be sufficient to allow reconstruction of the hiring action. Records relating to recruitments for specific vacancies includes job analyses and crediting plans, vacancy announcements, applications, rating sheets, referrals, and correspondence with applicants. The official case file must exclude any records that duplicate information stored in the eOPF or any other personnel records. Case file records are destroyed after OPM audit OR two years after the personnel action is completed, whichever comes first, if the time limit for grievance has lapsed before the anniversary date.

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Exhibit (600)-70.13.1

Is a Vacancy Announcement Required for Common Personnel Actions?

Proposed Action	Position	Additional Information	Competition Required (i.e., Must a Vacancy Announcement be Opened)?
Reassignment	At same grade	Position is one with known promotion potential and the employee will gain eligibility for noncompetitive career promotion to a grade higher than previously held on a permanent basis.	Yes
		Position is not one with known promotion potential above position currently held or previously held in the competitive service.	No
Change to lower grade		Position is one with known promotion potential and the employee will gain eligibility for noncompetitive career promotion to grade higher than previously held on a permanent basis.	Yes
		Position has no promotion potential.	No
Detail	Same grade and no known promotion potential. Potential higher grade or to a position of the same grade with known promotion potential	Detail is for any length	No
		Detail is for 120 days or less	No
		Detail is for more than 120 days	Yes
Selection for training leading to promotion		Successful completion of training is a condition of eligibility for promotion	Yes
Promotion from an assignment intended to prepare the employee for the position	Originally identified as the target position to which an employee would advance to full	Competitive procedures were fully applied at the time of placement and all competitors were informed that selection for the entry position could Lead to promotion without further competition	No

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Proposed Action	Position	Additional Information	Competition Required (i.e., Must a Vacancy Announcement be Opened)?
	performance level or career ladder without competition		
Promotion	Upgraded by classification	Incumbent's position upgraded without significant change in duties and responsibilities because of classification error or new or revised standards	No
Promotion	Upgraded by classification	<p>Incumbent's position classification reconstituted into a successor position with clearly and solely identifiable duties of the former position and there are no other employees serving in similar or identical positions within the same organization to whom the duties could have been assigned</p> <p>Incumbent's position reconstituted into a successor position and position is not a clear successor or there are other employees serving in similar or identical positions within the same organization to whom the duties could have been assigned</p>	<p>No</p> <p>Yes</p>
Temporary promotion or extension of temporary promotion	Higher grade under the same pay schedule or under a different pay schedule when an action is processed as a promotion or represents a promotion under the rules above	Temporary promotion is for a total of 120 days or less within a 12 month period	No
Conversion of temporary promotion to		Employee was selected for temporary promotion under competitive procedures and all competitors were informed in	No

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Proposed Action	Position	Additional Information	Competition Required (<i>i.e.</i> , Must a Vacancy Announcement be Opened)?
permanent promotion		advance that the temporary promotion could lead to a permanent promotion without further competition	

CHAPTER 600 – MISSION SUPPORT

70 – Personnel

70.14 Career Transition Assistance Plan (CTAP)

70.14.1 Abbreviations and Acronyms.

BFS/ARC – Bureau of the Fiscal Service/Administrative Resource Center

CTAP – Career Transition Assistance Plan

ICTAP – Interagency Career Transition Assistance Plan

PRL – Priority Reemployment List

RIF – Reduction-in-force

RPL – Reemployment Priority List

TIGTA – Treasury Inspector General for Tax Administration

MSPB – Merit System Protection Board

70.14.2 Introduction.

The purpose of the Career Transition Assistance Plan (CTAP) is to establish the policies and procedures needed to help maximize employment opportunities for surplus and displaced Treasury Inspector General for Tax Administration (TIGTA) employees. TIGTA will actively assist its surplus and displaced employees to find other employment, either within the Federal Government or in the private sector.

70.14.3 Authorities.

[5 U.S.C. § 105 – Executive Agency](#)

[5 U.S.C. § 3594 – Guaranteed Placement in Other Personnel Systems](#)

[5 U.S.C. § 8337 – Disability Retirement](#)

[5 U.S.C. § 8336\(d\) – Immediate Retirement](#)

[5 U.S.C. § 8451 – Disability Retirement](#)

[5 U.S.C. § 8414\(b\) – Early Retirement](#)

[5 C.F.R. pt. 302 – Employment in the Excepted Service](#)

[5 C.F.R. § 315.701 – Incumbents of positions brought into the Competitive Service](#)

[5 C.F.R. § 315.705 – Employees serving under transitional or veterans recruitment appointments](#)

[5 C.F.R. § 316.701 – Public or private enterprise taken over by Government](#)

[5 C.F.R. § 316.702 – Excepted positions brought into the Competitive Service](#)

[5 C.F.R. pt. 330 – Recruitment, Selection and Placement \(General\)](#)

[5 C.F.R. §§ 330.201-214 – Reemployment Priority List and Displaced Employees](#)

[5 C.F.R. §§ 330.701-711 – Interagency Career Transition Assistance Plan for Displaced Employees](#)

[5 C.F.R. §§ 330.601-613 – Agency Career Transition Assistance Plan \(CTAP\) for Local surplus and Displaced Employees](#)

[5 C.F.R. § 330.710 – Proof of Eligibility](#)

[5 C.F.R. pt. 335 – Promotion and Internal Placement](#)

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[5 C.F.R. pt. 351 – Reduction in force](#)

[Treasury Personnel Policy Manual Chapter 330, Treasury’s Career Transition Assistance Plan Interim Policy](#)

70.14.4 Scope.

This plan applies to all surplus and displaced TIGTA employees and covers policies to provide career transition assistance; policies and procedures for special selection priority; and the operation of the Reemployment Priority List (RPL).

70.14.5 Definitions.

Executive Agency – An Executive Department, a Government corporation, and an independent establishment as cited in [5 U.S.C. § 105](#). For the purposes of this plan, the term “agency” includes all components of an organization.

Component – The first major subdivision of an agency that is separately organized and clearly distinguished from other components in work function and operation. For the purpose of this plan, TIGTA is considered a separate bureau, and thus a “component,” of the Department of the Treasury (Department).

CTAP eligible employee – A surplus or displaced employee who has a current performance rating of record of successful or equivalent.

ICTAP eligible employee – An ICTAP Eligible is a current or former career or career-conditional employee (tenure I or II) in the competitive service who is "displaced" and has a current/last performance rating of record of at least fully successful (Level 3) or equivalent.

CTAP selection priority candidate- a CTAP eligible employee who applied for and was determined to be well-qualified by the agency and whom the agency must select over any other applicant for the vacancy, unless the action to be taken is listed in Appendix I.

ICTAP selection priority candidate means an ICTAP eligible who applied for a vacancy, was determined by the agency to be well-qualified for that vacancy, and whom the agency must select over any other candidate from outside the agency's current competitive service workforce for the vacancy, unless the action to be taken is listed under [5 C.F.R §330.707](#).

Displaced employee means:

CTAP:

- A current TIGTA career or career-conditional competitive service employee at the GS-15 (or equivalent) or below who: received a RIF separation notice under [5 CFR 351](#) and has not declined an offer for a position with the same type of work schedule and representative rate at least as high as that of the position from which the employee will be separated; or received a notice of

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proposed removal under [5 CFR 752](#) for declining a directed reassignment outside the local commuting area (positions with mobility statements not covered); or

- A current TIGTA excepted service employee serving on an appointment without time limit, at the GS-15 (or equivalent) and below, who: is covered by law providing both noncompetitive appointment eligibility to and selection priority for, competitive service positions; and received a RIF separation notice under [5 CFR 351](#) or notice of proposed removal under [5 CFR 752](#) for declining a directed reassignment outside the local commuting area (positions with mobility statements not covered).

ICTAP:

- A current career or career-conditional competitive service employee at grade levels GS–15 (or equivalent) and below, who has received a specific RIF separation notice, or a notice of proposed removal for declining a transfer of function or directed reassignment outside of the local commuting area;
- A former career or career-conditional competitive service employee at grade levels GS–15 (or equivalent) and below, who was separated through RIF, or removed for declining a transfer of function or directed reassignment outside of the local commuting area;
- A former career or career-conditional employee who was separated because of a compensable injury or illness as provided under the provisions of [Subchapter I of Chapter 81 of Title 5, U.S.C.](#), whose compensation has been terminated and whose former department is unable to place the individual as required by [5 CFR 353.110\(b\)](#);
- A former career or career-conditional competitive service employee who retired with a disability under Sections 8337 or 8451 of Title 5, U.S.C., whose disability annuity has been or is being terminated;
- A former career or career-conditional competitive service employee at grades GS–15 level (or equivalent) or below, who received a RIF separation notice, and who retired on the effective date of the RIF or under the discontinued service retirement option;
- A former Military Reserve Technician or National Guard Technician who is receiving a special disability retirement annuity from OPM under Section 8337(h) or 8456 of Title 5 U.S.C.;

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- A current Executive Branch employee in the excepted service, serving on an appointment without time limit, at grade levels GS–15 (or equivalent) and below, who has been given noncompetitive appointment eligibility (e.g., non-appropriated fund employees) and selection priority by statute for positions in the competitive service, and who is in receipt of a RIF separation notice or notice of proposed removal for declining a transfer of function or directed reassignment outside of the local commuting area; or
 - A former Executive Branch employee in the excepted service, who served on an appointment without time limit, at grade levels GS–15 (or equivalent) and below, who has been given noncompetitive appointment eligibility and selection priority by statute for positions in the competitive service, and who has been separated through RIF or removed for declining a transfer of function or directed reassignment outside of the local commuting area.

Eligible employee – A surplus or displaced employee who meets the conditions set forth in [5 C.F.R. § 330.606](#).

Local commuting area – The geographic area that usually constitutes one area for employment purposes as determined by the agency. It includes any population center (or two or more neighboring ones) and the surrounding localities in which people live and can reasonably be expected to travel back and forth daily to their usual employment.

Reorganization – The planned elimination or redistribution of functions or duties within an agency, normally announced in writing.

Suitability – A determination based on an individual’s character or conduct that may impact the efficiency of the service by jeopardizing an agency’s accomplishment of its duties or responsibilities, or by interfering with or preventing effective service in the competitive, excepted or Senior Executive Service (SES) position applied for or employed, and determinations that there is a statutory or regulatory bar to employment.

Surplus employee means:

- A current agency employee serving under an appointment in the competitive service, in tenure group I or II, at grade levels GS-15 (or equivalent) and below, who has received a Certification of Expected Separation or other certification issued by the agency indicating that the position is surplus, for example, a notice of position abolishment, or a notice stating that the employee is eligible for discontinued service retirement;
- A current Executive Branch agency employee serving on an excepted service appointment without time limit, at grade levels GS-15 (or equivalent) and below,

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who has been issued a Certificate of Expected Separation or other official agency certification indicating that his or her position is surplus, for example, a notice of position abolishment or a notice stating that the employee is eligible for discontinued service retirement, and who is covered by a law providing both noncompetitive appointment eligibility to, and selection priority for positions in the competitive service; or

- A current TIGTA employee serving on a Schedule A or B excepted service appointment without time limit, at grade levels GS-15 (or equivalent) and below, when TIGTA is offering CTAP selection priority to its excepted service employees, and who:
 - is in receipt of a Certificate of Expected Separation or other official agency certification indicating that the employee is surplus, for example, a notice of position abolishment, or a notice stating that the employee is eligible for discontinued service retirement; or
 - an employee who has received a RIF notice of separation, or a notice of proposed removal for declining a change in duty station or directed reassignment outside of the local commuting area.

Well-qualified employee – An eligible employee who possesses the knowledge, skills, and abilities that clearly exceed the minimum qualification requirements for the vacancy. A well-qualified employee must satisfy the following criteria:

- Meets the basic qualification standard and eligibility requirements for the position, including any medical qualifications, suitability, and minimum educational and experience requirements, and any applicable selective factors;
- Has a minimum rating of Successful;
- Is physically qualified, with or without reasonable accommodation, to perform the essential duties of the position;
- Meets any special qualifying condition(s) of the position; and
- Is able to satisfactorily perform the duties of the position upon entry.

Vacancy – A competitive service position at grade GS-15 (or equivalent) or below to be filled for a total of 121 days or more, including all extensions, regardless of whether the agency issues a specific vacancy announcement.

70.14.6 Policy.

To assist and empower employees to take charge of their own careers and find other employment, either within the Federal Government or the private sector, TIGTA will:

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- Provide career transition assistance to all surplus and displaced TIGTA employees, including those in the excepted service and the SES;
- Provide special selection priority to well-qualified surplus and/or displaced Treasury employees; and
- Provide consideration as required to employees on the Reemployment Priority List (RPL) established under [5 C.F.R. § 330 subpart B](#) and Priority Reemployment List established under [5 C.F.R. § 302](#) and furnish information to eligible TIGTA employees regarding enrolling for the RPL and PRL.
- TIGTA will notify the Department of Treasury when employees become eligible for selection priority.
- TIGTA will comply with the requirements set forth in [5 C.F.R. 330 subpart G](#) when filling vacancies from outside the Department of Treasury workforce.

70.14.7 Responsibilities.

In carrying out its responsibilities under the CTAP regulations, TIGTA will:

- Develop a specific orientation for surplus and displaced TIGTA employees on the use of career transition services and the eligibility requirements for selection priority, including vacancy application procedures, under CTAP and Interagency Career Transition Assistance Program (ICTAP). In addition, eligible employees will be given information, in writing, about the special selection priority available to them under CTAP, including guidance on how to locate and apply for vacancies and what documentation is required as proof of eligibility.
- Provide written notification to surplus and displaced employees who apply for specific vacancies within their local commuting area of the final status of their application, and whether or not they were found well-qualified. If they are not found well-qualified, such notice must include information on the results of an independent, second review conducted by the Bureau of the Fiscal Service/Administrative Resource Center (BFS/ARC). The notice must also include whether another well-qualified surplus or displaced candidate was selected, the position was filled under an exception listed in Appendix I, and whether the recruitment was cancelled.
- Take steps to ensure TIGTA vacancies in the commuting area are publicized and contain information on what is required to be determined well-qualified and what proof of eligibility is required.

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- Tailor career transition assistance (*e.g.*, skills assessment, resume preparation, counseling and job search assistance, and interviewing techniques training) and services available to eligible employees.
 - As permitted by the work, permit excused absences for eligible employees using the career transition services and facilities made available by TIGTA.
 - Make available, prior to and for six months following separation (or until the employee secures a Federal position of equivalent tenure and at the same grade or higher, whichever occurs first), TIGTA facilities, resources, and out placement assistance which support individual employee empowerment and initiative in finding civil service or public sector employment.
 - Identify and administer appropriate training and retraining opportunities for eligible employees and managers that will support employment retention within TIGTA and the Department or bolster opportunities for other positions.
 - Allow access to TIGTA services and resources, including those CTAP eligible employees' with disabilities in TIGTA Headquarters and field offices, including coordination with the Employee Assistance Program, and provide specific resource information and forms about public and private programs, facilities, and services.
 - Determine that no CTAP eligible employees are available before TIGTA procures temporary help services.
 - If TIGTA can document that there are no CTAP eligible in a local commuting area, the vacancy does not need to be posted for CTAP eligible employees.

70.14.7.1 Eligible Employees. Eligible employees are responsible for:

- Taking the initiative in using the career transition tools and resources made available to them under this plan to find other employment either within the Federal Government or in the private sector;
- Exercising their selection priority under CTAP provisions by applying for vacancy announcement within their local commuting areas, for which they are interest; and
- Complying with the RPL/PRL requirements including updating personal information such as addresses and phone numbers to ensure timely contact.

70.14.8 Selection Priority under CTAP and ICTAP.

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When filling a vacancy, an available CTAP or ICTAP selection priority candidate must be selected unless one of the exceptions in Appendix I applies. To be afforded CTAP or ICTAP selection priority, an eligible employee must be afforded the special selection priorities and procedures identified below, unless doing so would cause another employee to be separated by reduction in force in accordance with [5 C.F.R. 330.604](#).

- Apply for a vacancy that is within the local commuting area at or below the grade level from which the employee may be or is being separated within the time frame established in the announcement by TIGTA and provides proof of eligibility as required under [5 C.F.R. § 330.612](#) for CTAP; or [5 C.F.R. 330.710](#) for ICTAP.
- Is determined to be well-qualified for the specific vacancy.

70.14.8.1 CTAP/ICTAP Selection Priority.

CTAP/ICTAP selection priority applies to a vacancy that:

- Is at a grade or pay level with a representative rate no higher than the representative rate of the grade or pay level of, has no greater promotion potential than, and is in the same local commuting area as, the CTAP eligible employee's permanent position or last permanent or position of record;
- Is filled during the CTAP eligible employee's eligibility period; and
- If applicable, is filled under the same excepted appointing authority as the CTAP eligible employee's permanent position of record if the CTAP eligible employee is an excepted service employee and TIGTA provides selection priority in the excepted service.
- Eligibility for special selection priority begins on the date the employee meets the definition of surplus or displaces for CTAP, *i.e.*, the date TIGTA issues a RIF separation notice, Certification of Expected Separation, notice of proposed separation for declining a directed reassignment or change in duty station outside of the local commuting area, or other official TIGTA certification or for ICTAP when the employee or former employee meets the definition of displaced.

70.14.8.2 CTAP Eligibility for Special Selection Priority Expiration Date.

CTAP eligibility for special selection priority expires on the date the employee:

- Separates from the agency, either voluntarily or involuntarily;

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- Receives notice rescinding, canceling, or modifying the notice which established CTAP eligibility, *i.e.*, when the employee no longer meets the definition of surplus or displaces;
 - Is placed in another position within the agency at any grade or pay level, either permanent or time-limited, before the agency separates the employee; or
 - Is appointed to a career, career-conditional, or excepted appointment without time limit in any Federal agency at any grade or pay level.

70.14.8.3 ICTAP Eligibility for Special Selection Priority Expiration Date. ICTAP eligibility for special selection priority expires 1 year from the date of:

- Separation by RIF under [5 C.F.R. Part 351](#);
- Removal by the agency under [5 C.F.R. Part 752](#) for declining a directed geographic relocation outside the local commuting area (*e.g.*, a directed reassignment or a change in duty station);
- Agency certification that it cannot place the employee under [5 C.F.R. Part 353](#); or
- OPM notification that an employee's disability annuity has been or will be terminated.
- ICTAP eligibility ends 2 years after RIF separation if eligible under [5 C.F.R. 330 Subpart D](#).
- ICTAP eligibility also ends on the date the eligible: (a) receives a notice rescinding, canceling, or modifying the notice which established ICTAP eligibility so that the employee no longer meets the definition of Displaced; (b) separates from the bureau for any reason before the RIF or removal effective date; or (c) is appointed to a career, career-conditional, or excepted appointment without time limit in any agency at any grade or pay level.

Within TIGTA, the order of special selection priority within the local commuting area is as follows:

- a. Displaced TIGTA employees;
- b. Surplus TIGTA employees;
- c. Bureau employees who are neither surplus nor displaced;
- d. Displaced Department of the Treasury employees;
- e. Surplus Department of the Treasury employees;
- f. Department of the Treasury employees who are neither surplus nor displaced;

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- g. Employees on the Department of the Treasury's RPL; and
 - h. Displaced employees of other Federal agencies as identified by [5 C.F.R. § 330 subpart G](#).

The following rules apply to the selection priority identified above:

1. The highest category is (a) TIGTA cannot select an individual from categories (b) through (g) above if there is an eligible individual in a higher category;
2. TIGTA employees who are within the local commuting area of the vacant position may be considered and selected ahead of employees in categories (d) through (g);
3. Treasury Department employees who are neither displaced nor surplus may be considered and selected ahead of employees in categories (g) or (h) above; and
4. Applicants from other Federal agencies who are neither displaced nor surplus or applicants from outside the Government may be considered and selected after determining that there are no eligible employees in categories (a) through (h) above.

In the event that an otherwise eligible employee is not determined to be well-qualified, BFS/ARC will document an independent second review. The applicant must be notified in writing of the results of the second review.

70.14.8.3.1 Outside the Local Commuting Area. TIGTA may allow CTAP eligible employees to become CTAP selection priority candidates for positions in other local commuting areas only if there are no CTAP selection priority candidates within the local commuting area of the vacancy.

70.14.8.3.2 Denial of Future CTAP Selection Priority. An agency may deny future CTAP selection priority for agency positions if the CTAP eligible employee declines an offer of permanent appointment at any grade level (whether it is a competitive or excepted appointment).

70.14.8.3.3 Vacancy Announcements. Vacancy announcements play an integral part in CTAP. All vacancy announcements open to candidates from outside of a TIGTA local commuting area will be placed on the USA Jobs website.

All eligible surplus and displaced employees will have access to the vacancy announcements. The vacancy announcements will include information on how eligible employees can apply, what proof of eligibility is required, and the definition of "well-qualified."

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Eligible employees are responsible for finding and exercising their selection priority by applying for specific vacancies in their commuting area for which they are interested

70.14.9 Reemployment Priority List.

The Treasury Department and TIGTA will comply with the regulations contained in [5 C.F.R. § 330 subpart B](#) for establishing and maintaining an RPL for each commuting area in which eligible employees are separated due to RIF or compensable injury. Eligible employees will be contacted by a human resources specialist and provided instructions on how to apply for this program when appropriate. The Department will maintain the RPL for Treasury wide use, in accordance with prescribed time limits. Selection from the RPL will be made based upon retention standing order. TIGTA will notify the Department of all placements from the RPL.

Interested and eligible employees must complete a RPL application form and submit it to Human Resources Office. Eligible employees may apply to Human Resources for registration on the RPL as soon as a specific notice of RIF separation is issued or a Certification of Expected Separation is issued but no later than the RIF separation date; or within 30 days after the appropriate date as described in 330.206(i or ii), if based on compensable injury.

A RPL placement priority registrant in tenure group I or II remains registered for 2 years from the date of the RIF separation or 2 years from the date the agency completes registration because of recovery from a compensable work injury.

70.14.9.1 Reemployment Priority List (RPL) for Competitive Service Employees. As required by [5 C.F.R. 330, subpart B](#), an agency-wide RPL is established and maintained for each commuting area in which eligible employees are separated due to reduction-in-force or a compensable injury. TIGTA will use the Treasury-wide RPL established for their local commuting areas.

1. Interested and eligible employees must complete a RPL application form and submit it to their servicing HR Office. Eligible employees may apply to their servicing HR Office for registration on the RPL as soon as a specific notice of RIF separation is issued or a Certification of Expected Separation is issued but no later than the RIF separation date; or within 30 days after the appropriate date as described in 330.206(i or ii), if based on compensable injury.
2. A RPL placement priority registrant in tenure group I or II remains registered for 2 years from the date of the RIF separation or 2 years from the date TIGTA completes registration because of recovery from a compensable work injury.
3. Employment restrictions:
 - TIGTA is not required to give RPL placement priority prior to making internal selections within the Department of the Treasury. However, when a

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- qualified individual is available on the RPL, TIGTA may not appoint an external candidate to a competitive service permanent or nonpermanent position lasting more than 120 days. RPL eligibles will receive placement priority for those positions in which they have registered and meet OPM qualification standards and requirements, including minimum educational requirements, and agency-established selective factors. TIGTA must clear the RPL at the grade level at which the position is filled (regardless of the full performance level.) Exceptions to these restrictions are found in [5 C.F.R. 330.211](#).
- Selection from the RPL will be made based on RIF retention standing order as explained in [5 C.F.R. 330.213](#).
4. Human Resources is responsible for:
- Addressing all discretionary provisions described in Subpart B (e.g., 330.207(b), 330.207(d), etc.) and documenting policies as necessary;
 - Providing written notice to employees that explains their eligibility, rights, and responsibilities under the RPL program;
 - Assisting eligible employees with the RPL application process and ensuring that all requirements are met for placement priority on the Treasury RPL;
 - Performing a qualification assessment to determine which positions the employee meets OPM qualifications and is interested in being considered;
 - Accessing the on-line RPL system for registering employees for the occupational series and grades determined qualified, and ensuring updates are entered as changes occur;
 - Ensuring that selections from the RPL are based upon retention standing order.
5. Employees are responsible for ensuring that Human Resources has accurate and up to date contact information on file to avoid the risk of being removed from the RPL because of the inability to make contact.

70.14.9.2 Priority Reemployment List (PRL) for Excepted Service Employees.

1. Priority Reemployment consideration will be provided to eligible excepted service employees in accordance with [5 C.F.R. 302](#). Eligible individuals who

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apply for reemployment consideration will be registered on the Treasury wide Priority Reemployment List (PRL) for two years. The PRL is an on-line tool established by the Department for bureau use. Registration of employees and maintenance follow the same procedures discussed in the previous section for employees in the competitive service (*i.e.*, RPL).

2. Eligible Employees:

- Former Treasury employees who are preference eligibles and who have been furloughed or separated without delinquency or misconduct;
- Former Treasury employees who are preference eligibles and who are found by the Merit System Protection Board (MSPB) to have been unjustifiably dismissed; and
- Former employees returning from a compensable injury where recovery takes longer than one year and meet the requirements established in [5 CFR 302.303 \(b\)](#).

3. Eligibility Period:

- Employees returning from a compensable injury must apply for priority reemployment consideration within 30 days of the date of cessation of compensation.
- Unless otherwise provided by regulation, candidates entered on the PRL will remain on the list for two years unless they are placed in a position without a time limit or withdraw from consideration.

4. Employment Restrictions:

- TIGTA must consider all qualified Treasury PRL candidates within their commuting area. Unless excepted by [5 C.F.R. 302.304\(a\)](#), all qualified candidates on the PRL must be considered before any other candidates are referred.
- Bureaus must follow provisions contained in [5 C.F.R. 302.304\(a\)](#) when a qualified candidate is available on the PRL and is not selected, (*e.g.*, provide written notification to the non-selectee that includes the reason for non-selection and in the case of a preference eligible, specific notification of appeal rights).
- When passing over a preference eligible, TIGTA must follow the provisions of

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[5C.F.R. 302.401 \(b\)](#).

5. Human Resources will:

- provide employees written notice which explains their eligibility, rights, and responsibilities under the PRL program;
- assist employees in the PRL application process;
- review eligible employees' experience to determine occupational series and grades for which they meet established qualification standards and desire consideration;
- expand the area of reemployment priority consideration beyond the local commuting area for individuals returning from a compensable injury when it is unlikely that an appropriate vacancy will occur during the period of reemployment priority and the individual agrees to consideration outside the local commuting area; and
- ensure that PRL registration and qualification analysis forms are properly completed and accurate.

Appendix I

Exceptions to CTAP Selection Priority:

- Actions taken under [5 C.F.R. § 335](#), including reassignments, changes to lower grade, or promotions, when no employees eligible apply;
- Reemployment of a former agency employee exercising regulatory or statutory reemployment rights, including the reemployment of injured workers who have either been restored to earning capacity by the Office of Workers' Compensation Programs, or who have received a notice that their compensation benefits will cease because of recovery from the disabling injury or illness;
- Reassignments or demotion under 5 C.F.R. pt. 432 or 752;
- Temporary appointments of 120 or fewer days (including all extensions);
- Reassign agency employees between or among agency employees in the local commuting area, *i.e.*, job swaps, when the actions involve no increase in grade or promotion potential;
- Conversion of an employee who is serving on an appointment providing noncompetitive conversion eligibility to a competitive service appointment, *e.g.*, a Veterans Recruitment appointment under 5 C.F.R. pt. 307, an appointment under 5 U.S.C. 3112 and 5 C.F.R. pt. 316 of a veteran with a compensable service-connected disability of 30 percent or more, and an excepted service appointment under 5 C.F.R. pt. 213. An action taken under, or specifically in lieu of, [5 C.F.R. pt. 351](#);
- Effect a position change of an employee to a different position as a result of a formal reorganization, as long as the former position ceases to exist and no actual vacancy results;
- Assign or exchange an employee under a statutory program, *e.g.*, under the Intergovernmental Personnel Act, 5 U.S.C. §§ 3371-3375, or the Information Technology Exchange Program, 5 U.S.C. §§ 3701-3707;
- Appoint an individual under an excepted service appointing authority;
- Detail and employee within the agency;
- Promote an employee for a period of 120 or fewer days, including all extensions;

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- Effect a position change of surplus or displaced employees in the same local commuting area;
- A placement under [5 U.S.C. § 8337](#) or [5 U.S.C. § 8451](#) to allow continued employment of an employee who has become unable to provide useful and efficient service in his or her current position because of a medical condition;
- Effect a position change of an employee to a position that constitutes a “reasonable offer” as defined in [5 U.S.C. § 8336\(d\)](#) and [5 U.S.C. § 8414\(b\)](#);
- Effect a position change of an employee resulting from reclassification actions, *e.g.*, accretion of duties or an action resulting from application of new position classification standards;
- Promote an employee to the next higher grade or pay level of a designated career ladder position;
- Recall of seasonal or intermittent employees from non-pay status;
- Effect a position change of or disabled employee to a position in which he or she can be reasonably accommodated;
- Effect a personnel action pursuant to the settlement of a formal complaint, grievance, appeal, or other litigation;
- Reassign or demote an employee under 5 C.F.R. § 315.907 for failure to complete a supervisory or managerial probationary period;
- The retention of individuals whose positions are brought into the competitive service under [5 C.F.R. pt. 316](#) and subsequent conversion, when applicable, under [5 C.F.R. pt. 315](#);
- Retain an employee covered by an OPM-approved variation under 5 C.F.R. § 5.1;
- The reemployment of a former agency employee who retired under a formal trial retirement and reemployment program, and who requests reemployment under the program’s provisions and applicable time limits;
- Extensions of time-limited promotion or appointment up to the maximum allowed (including any OPM-approved extensions beyond the regulatory limit on the time-limited promotion or appointment), if the original action made subject to CTAP selection priority and, the original vacancy announcement

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stated that the promotion or appointment could be extended without further announcement;

- Transfer an employee between agencies as a result of reorganization, interagency transfer of function, or interagency mass transfer; The placement of a member of the Senior Executive Service under [5 U.S.C. § 3594](#);
- Transfer an employee voluntarily Transfer an employee voluntarily from one agency to another under a Memorandum of Understanding or similar agreement under appropriate authority resulting from an interagency reorganization, interagency transfer of function, or interagency mass transfer, when both the agencies and the affected employee agree to the transfer;
- Reassign an employee whose position description or other written mobility agreement provides for reassignment outside the commuting area as part of a planned agency rotational program;
- Transfer or a position change of an employee under part 412 of this chapter; or
- Convert an employee's time-limited appointment in the competitive or excepted service to a permanent appointment in the competitive service if the employee accepted the time-limited appointment while a CTAP eligible.

Exceptions to ICTAP Selection Priority

Below are the personnel action exceptions, which are exempt from ICTAP priority consideration. HROs must confirm and document current exceptions, listed under [5 CFR 330.707](#), prior to effecting selection.

- Placement of a current or reinstate a former TIGTA employee with RPL selection priority;
- Effecting a position change of a current permanent competitive service TIGTA employee;
- Appointment of a 10-point veteran preference eligible through an appropriate appointing authority;
- Reemployment of a former TIGTA employee with regulatory or statutory reemployment rights, including the reemployment of an injured worker who either has been restored to earning capacity by the Office of Workers' Compensation Programs, Department of Labor, or has received a notice that his or her compensation benefits will cease because of recovery from disabling injury or illness;

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- Appointment of an individual for a period limited to 120 or fewer days, including all extensions;
 - Effecting a personnel action under, or specifically in lieu of, 5 CFR 351;
 - Appointment of an individual under an excepted service appointing authority;
 - Conversion of an employee serving under an appointment that provides noncompetitive conversion eligibility to a competitive service appointment, including from: (1) a Veterans Recruitment Appointment under 5 CFR 307; (2) an appointment under 5 U.S.C. 3112 and 5 CFR 316 of a veteran with a compensable service-connected disability of 30 percent or more; and (3) an excepted service appointment under [5 CFR 213](#), such as for persons with disabilities or in the Pathways Program;
 - Transfer of an employee between departments under appropriate authority during an inter-departmental reorganization, inter-departmental transfer of function, or inter-departmental mass transfer;
 - Reemployment of a former TIGTA employee who retired under a formal trial retirement and reemployment program and who requests reemployment under the program's provisions and applicable time limits;
 - Effecting a personnel action pursuant to the settlement of a formal complaint, grievance, appeal, or other litigation;
 - Extending a time-limited appointment up to the maximum period allowed (including any OPM-approved extension past the regulatory limit on the time-limited appointment), if the original action was made subject to ICTAP selection priority and the original vacancy announcement stated that the appointment could be extended without further announcement;
 - Reappointment of a former TIGTA employee into a hard-to-fill position requiring unique skills and experience to conduct a formal skills-based Department training program;
 - Retaining an individual whose position is brought into the competitive service under 5 CFR 316 and convert that individual, when applicable, [5 CFR 315](#);
 - Retaining an employee covered by an OPM-approved variation under Civil Service Rule 5.1 (5 CFR 5.1);
 - Appointment of an appointee of the Senior Executive Service into the competitive service under [5 U.S.C. 3594](#);

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- Assigning or exchange of an employee under a statutory program, such as Subchapter VI of Chapter 33 of Title 5, U.S.C. (also called the Intergovernmental Personnel Act), or the Information Technology Exchange Program under Chapter 37 of Title 5, U.S.C.;
- Detailing an employee to another department;
- Transfer of employees under an OPM-approved inter-departmental job swap plan designed to facilitate the exchange of employees between departments to avoid or minimize involuntary separations;
- Transfer or reinstatement of an ICTAP eligible who meets TIGTA's definition of "well qualified";
- Transfer of an employee voluntarily from one department to another under a Memorandum of Understanding or similar agreement under appropriate authority resulting from an inter-departmental reorganization, inter-departmental transfer of function, or inter-departmental realignment, when both the departments and the affected employee agree to the transfer; or
- Transfer or a position change of an employee under [5 CFR 412](#).

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70.15 Priority Placement Program

70.15.1 Abbreviations and Acronyms.

BFS/ARC	– Bureau of the Fiscal Service/Administrative Resource Center
GS	– General Schedule
PPP	– Priority Placement Program
RIF	– Reduction-in-Force
SF	– Standard form
TIGTA	– Treasury Inspector General for Tax Administration

70.15.2 Introduction.

This section establishes procedures for administering a PPP that provides for a systematic method for job placement consideration of those employees entitled to grade or pay retention who were adversely affected by a Reduction-in-Force.

70.15.3 Purpose.

All Treasury Inspector General for Tax Administration career or career-conditional employees regardless of tour of duty who have suffered a loss of grade or pay and meet eligibility requirements for grade or pay retention are covered by this plan except as noted in 70.15.8.

70.15.4 Authorities.

[5 C.F.R. Part 536 – Grade and Pay Retention](#)

70.15.5 Definition.

Local commuting area means the geographic area that usually constitutes one area for employment purposes as determined by the agency. It includes any population center (or two or more neighboring ones) and the surrounding localities in which people live and can reasonably be expected to travel back and forth daily to their usual employment. Established TIGTA commuting areas are identified in Exhibit (600)-70.15.1.

70.15.6 Policy.

It is the policy of TIGTA to make every appropriate effort to minimize the adverse impact of a RIF. When filling permanent position vacancies at the GS-15 level or below, PPP-eligible employees must be given priority consideration for the vacancy.

70.15.7 Employees Eligible for Participation.

Any career or career conditional employee, unless specifically excluded by law or in 70.15.8, whom has been adversely affected by a RIF that resulted in loss of grade is

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eligible to participate in the PPP. If the employee does not submit their paperwork in accordance with 70.15.11, they will not be enrolled in the program. An employee on grade retention, who fails to submit their paperwork, will lose grade retention, while an employee on pay retention will not be referred under the program.

An employee becomes eligible to participate in PPP on the date that TIGTA provides official notice that the employee meets the eligibility requirements for grade or pay retention, except as noted in 70.15.8. Participation in the PPP will continue for as long as an employee meets eligibility requirements for grade or pay retention except as noted in 70.15.8. Neither an eligible employee nor management may waive the registration or priority placement referral provisions of the PPP.

70.15.8 Employees Ineligible for Participation.

Some employees, although meeting the requirements for eligibility to receive grade or pay retention benefits, are not eligible for PPP participation as follows:

- Employees who are eligible for pay retention due to placement at a lower grade in a formal employee development program or as a result of competitive selection for a lower grade position with promotion potential to the former or a higher grade;
- An employee granted pay retention as a result of placement in a position determined to be hard to fill is ineligible for participation; and
- An employee granted grade retention during a RIF who is placed in a position with a career ladder higher than the journey level of their former position.

Program eligibility is terminated when the employee transfers to another agency, resigns, receives an offer of a position that meets all requirements of a "reasonable offer," or any other reason for which grade retention/pay retention is terminated.

Acceptance of a position at an intervening grade will not terminate an employee's eligibility to continue in PPP unless the position is one in an established career ladder with a full performance level equal to the grade of the position from which demoted.

70.15.9 Procedures.

The BFS/ARC as TIGTA's servicing personnel office will designate a coordinator to provide a central contact point for both affected employees and management officials. The coordinator has primary responsibility for:

- Notifying employees concerning program eligibility;
- Requiring employees to complete registration forms;
- Counseling employees concerning employment opportunities;
- Maintaining a current master list of employees registered in the program and positions for which these employees should receive priority consideration;
- Referring employees for appropriate vacancies; and

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- Maintaining program statistics for reporting purposes.

Candidates will be referred for positions within the commuting area of their new position. The only exception is that employees subject to a mobility agreement will be referred anywhere covered by their mobility agreement.

70.15.10 Criteria for "Reasonable Offer."

For the purpose of applying grade and pay retention provisions to participants in PPP, a "reasonable offer" of a position must:

- Be in writing and include an official position description of the offered position and a statement informing the employee that an entitlement to grade or pay retention will be terminated if the offer is declined and that the employee may appeal the reasonableness of the offer as provided in [5 C.F.R. 536.402](#);
- Be a permanent position for which the employee meets established qualification requirements;
- Be a full-time position, unless the employee's former position was less than full-time, in which case the offered position must have a work schedule of no less than the employee's position before the RIF;
- Be in the same commuting area, unless the employee is subject to a mobility agreement that requires employee mobility; and
- Be offered after formal determination and notification of entitlement to grade/pay retention.

In the case of an employee eligible for grade retention, the offer must be to a position the grade of which is equal to or greater than the retained grade.

In the case of an employee eligible for pay retention, the offer must be to a position the rate of basic pay of which is equal to or greater than the employee's retained pay.

70.15.11 Employee Registration for PPP.

Each employee eligible for participation in the program must provide a resume and forward a copy of his/her most recent performance appraisal to the Priority Placement Program Coordinator. This documentation must be provided to the coordinator no later than 10 workdays following employee notification of eligibility for the program (*i.e.*, 10 workdays after the date of the notice).

Employees will be counseled concerning the reasons for participating and registering for PPP.

Employees are responsible for keeping their resume current, updating information concerning work experience and training, and forwarding a new performance appraisal for the file when it is received.

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70.15.12 Determining Appropriate Vacancies for Priority Placement Referral.

When a vacancy occurs, a BFS/ARC staffing specialist will review the listing of the PPP candidates to see if any are qualified for the position to be filled. If there are no eligible candidates, the staffing specialist will annotate the vacancy file and the Standard Form (SF) 52 that the PPP was cleared. If there are eligible candidates, they will be referred to the selecting official and a copy of the documentation will be maintained as part of the merit promotion file.

The PPP candidates receive consideration for permanent positions ahead of all promotion candidates who must compete under the Merit Promotion Plan, Chapter (600) 70.13.

Employees enrolled in PPP will receive priority placement referral for vacancies within the commuting area for which they are qualified and which are at the same or an intervening grade/pay as the position held before the RIF. The vacancy need not be in the same classification series as the employee's former position. However, employees will receive consideration only for the classification series held prior to the downgrade until their resume and performance appraisal are received by the BFS/ARC.

Employees enrolled in PPP will receive priority placement referral for career ladder vacancies within the area of consideration for which they are qualified and which have a full performance level to the same or an intervening grade/pay as that from which demoted. Placement within the career ladder may be at the entry level or any grade level within the career ladder for which the employee is eligible. Employees who are enrolled due to pay retention may not be referred for a position at a higher grade or with higher promotion potential than the position that formed the basis for pay retention.

Management-initiated lateral reassignments of non-registrants may be processed without regard to the provisions of the PPP if no additional promotion potential exists following reassignment.

Management has the option, but is not required, to fill its temporary vacancies with a PPP candidate.

70.15.13 Referral of Candidates for Priority Placement.

Whenever appropriate, a BFS/ARC staffing specialist will prepare a certificate containing qualified eligible registrants in alphabetical order. The selecting official may select any of those referred. The staffing specialist will provide copies of the candidate's resume also. The referral will also indicate if the candidate will lose grade or pay retention if the offer is declined.

Qualified registrants will be referred to the selecting official prior to taking any other action to fill a vacancy. A record of the referral and the result must be maintained and documented.

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70.15.14 Selection of PPP Candidates.

The selecting official must make a selection determination based upon information relating to an employee's ability to perform duties of the position using job-related selection criteria.

Employees selected for vacancies that meet all criteria for "reasonable offer" will, upon acceptance, no longer participate in PPP. Non-acceptance of such "reasonable offer" will serve to remove an employee from PPP.

Offers to all priority placement candidates will be made by BFS/ARC.

Of particular importance are offers to employees who will lose grade/pay retention as a result of declination.

- If the offer is accepted, the staffing specialist will complete the SF-52 and furnish a copy to the PPP coordinator.
- If the candidate declines, the staffing specialist will terminate the employee's grade and pay retention and notify the PPP coordinator to remove the candidate from the PPP.

70.15.14.1 Non-Selection of PPP Candidates. Although management is not required to select a priority placement candidate when referred, careful consideration should be given to placing these candidates as they are receiving salary in excess of the position held. Exceptions are justified only when the circumstances clearly show that filling the vacant position with a PPP employee would adversely affect the organization in which the vacancy exists.

70.15.14.2 Making Offers to Employees to Positions at Intervening Grades/Rates of Pay. Offers to intervening grades/rates of pay are appropriate, but the employee's refusal of such offers will not terminate grade or pay retention inasmuch as offers to intervening grades/rates of pay do not meet the full definition of "reasonable offer" under Section 70.15.10.

When an offer is made, and accepted by an employee, to a position at an intervening grade/pay with no further potential, the employee remains in PPP while at the intervening grade and continues to receive active consideration for positions at the employee's retained grade or pay.

70.15.15 Records and Reports.

The Priority Placement Coordinator will maintain a folder on each PPP registrant consisting of the following information:

- The SF-52 placing the individual on grade or pay retention;

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- Memo informing the employee of the eligibility for grade or pay retention and eligibility for the PPP;
- Copy of the position vacancy for which the employee was referred;
- Resume and performance appraisal;
- Formal selection from selecting official;
- Formal Offer Notification from personnel office;
- Acceptance or declination of job offer from registrant;
- Copy of SF-52 terminating grade retention (or pay retention);
- Any other appropriate documentation to maintain a record of the referrals; and
- Decisions made regarding the priority placement of the employee.

The Priority Placement Program Coordinator will maintain a copy of:

- All PPP referrals;
- A monthly list reflecting all employees entitled to consideration under the program; and
- Any records or reports required under the program.

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70.16 Discretionary Grade and Pay Retention

70.16.1 Purpose.

This section establishes the Treasury Inspector General for Tax Administration's (TIGTA) discretionary policies and procedures to be used in the application of grade and pay retention.

70.16.2 Scope.

This manual chapter applies to all TIGTA General Schedule employees.

70.16.3 Authorities.

- 5 Code of Federal Regulations (C.F.R.) 536
- Treasury Personnel Policy Manual Chapter 536A

70.16.4 Policy.

It is the policy of TIGTA to administer **grade and pay retention** in a manner that is consistent with all Office of Personnel Management (OPM) and other regulatory requirements. Discretionary **grade or pay retention** will be granted only when all regulatory requirements are satisfied and such action is clearly consistent with this issuance and in the best interest of TIGTA. In all cases, management will decide the appropriateness of the placement. The decision as to whether the discretionary provisions of grade and pay retention will be granted to eligible employees is at the discretion of the approving official.

70.16.5 Records and Reports.

A special file will be maintained in which each decision to grant discretionary **grade or pay retention** will be fully explained. In situations in which TIGTA plans to always grant an optional entitlement, it would not be necessary to record each specific grant. The original concept, however, would have to be thoroughly justified.

The granting of **grade** and/or **pay retention** shall be documented in writing as a permanent part of the employee's Official Personnel Folder. The documentation will include a copy of the letter given to the employee describing the circumstances warranting the action and the nature of the entitlement, as well as a copy of the Notification of Personnel Action received by the employee.

70.16.6 Discretionary Grade Retention.

The following individuals are approving officials for grade retention for their respective staffs for any employee who is not entitled to mandatory grade retention:

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- Inspector General;
- Chief Counsel;
- Deputy Inspector General for Audit;
- Deputy Inspector General for Investigations;
- Chief Information Officer for Information Technology;
- Deputy Inspector General for Mission Support; and
- Deputy Inspector General for Inspections and Evaluations.

An employee must meet the eligibility requirements when moving to a position at a lower grade during a reorganization (including transfer of function), or reclassification, announced by management in writing;

The move may occur before the employee has received a specific reduction-in-force (RIF) notice or before receipt of a notice that his or her position is being reduced. It may be initiated by the employee or by management.

The discretionary authority to grant grade retention ends when the employee receives a specific RIF notice or written reclassification decision, either of which triggers mandatory grade retention entitlement.

Considerations

When an employee initiates the action, management will consider that it generally would be appropriate to grant grade retention only if the move is in the best interests of the organization and does not have an adverse impact on another employee.

In the case of reclassification actions, it may be advantageous to allow the employee to be placed in a different position than the position to which downgrading is scheduled. In this case, the original position must be classified at the proper level before it is refilled.

Written Offer

When an employee is offered a position with grade retention in anticipation of a reduction in grade, the employee will be informed in writing that acceptance of the position is not required, and that declination of the offer has no effect on the employee's entitlement to grade retention if he or she is placed in a lower-graded position.

Basic entitlements under the grade retention provisions will be explained.

In addition, it should be explained that the retained grade will not be used in determining retention rights in a subsequent RIF and that after 2 years the employee will receive only 50% comparability increases.

The appropriate approving official must issue the letter. This written notification would be in addition to the letter required by 5 C.F.R. 536.304 and will not be substituted for that letter.

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70.16.7 Discretionary Pay Retention.

The following individuals are approving officials for pay retention for their respective staffs for any employee who is not entitled to mandatory pay retention:

- Inspector General;
- Chief Counsel;
- Deputy Inspector General for Audit;
- Deputy Inspector General for Investigations;
- Chief Information Officer for Information Technology;
- Deputy Inspector General for Mission Support; and
- Deputy Inspector General for Inspections and Evaluations.

Pay retention may be granted at TIGTA's discretion to any employee who meets the eligibility requirements and whose rate of basic pay would otherwise be reduced as the result of a management action. The placement of the employee may not be for cause, including performance evaluation.

The approving official is responsible for issuing the letter offering the position with pay retention.

Discretionary pay retention may be granted in the following circumstances:

- Employees who are or might be reduced in grade as a result of a reorganization or reclassification decision announced by management in writing, or employees who would provide a placement opportunity for those employees.
- Employees who would be among those to who discretionary grade retention could be offered by management but who otherwise do not meet the eligibility criteria for grade retention.
- Employees who accept a lower-graded position in their commuting area in lieu of separation from Federal Service for failure to accept a directed reassignment outside the commuting area.
- Employees who are offered a lower-graded position in lieu of formal action under 5 C.F.R. Part 752 for failure to meet the medical standards established for their position.
- Injured employees on leave without pay and receiving compensation under the Federal Employees' Compensation Act (FECA) who accept a management offer of a lower-graded position.

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- Special recruitment needs supported by a memorandum from the selecting official documenting the requirements of the position; the lack of these requirements by other available (or expected) candidates; and that the nonselection of the change to lower grade candidate(s) would adversely impact upon the efficiency or effectiveness of operations or programs.
- A change to lower grade or reassignment in lieu of disability retirement.

Pay retention will not be granted when the employee for his or her personal advantage initiates the change. For example, the employee voluntarily requests pay retention for personal reasons; voluntarily applies for a change to a lower-graded position under competitive merit promotion procedures and the change is not a recognized employee development program, to a formal upward mobility program, or based on a special recruitment need; or the employee applies for a change to a lower-graded position for health reasons not related to disability retirement. Pay in these cases is set in accordance with pay setting rules in Chapter (600) Section 70.11.

CHAPTER 600 – MISSION SUPPORT

70.17 Volunteer Program

70.17.1 Abbreviations and Acronyms.

C.F.R. – Code of Federal Regulations

DoD – Department of Defense

HCPS – Human Capital and Personnel Security

IRC – Internal Revenue Code

NSV – Non-Student Volunteer

NSVP – Non-Student Volunteer Program

PTSP – Public Transportation Subsidy Program

SV – Student Volunteer

SVP – Student Volunteer Program

TIGTA – Treasury Inspector General of Tax Administration

U.S.C. – United States Code

VA – Department of Veteran Affairs

VP – Volunteer Program

VSA – Volunteer Service Agreement

WIP – Warrior Intern Program

70.17.2 Introduction.

This section establishes the policy and procedures for administering the Treasury Inspector General for Tax Administration (TIGTA) Volunteer Programs (VP). The VP consists of *two* components: the Student Volunteer Program (SVP), and the Non-Student Volunteer Program (NSVP) (partnership with approved programs). All programs provide work experience opportunities to students and volunteer participants. The programs also allow participants to explore career options as well as to develop

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personal and professional skills while introducing them to the Federal work environment. TIGTA gains an opportunity to broaden its outreach to potential new hires.

70.17.3 Authorities.

[5 United States Code \(U.S.C.\) 3111](#)

[5 U.S.C. 2671](#)

[5 U.S.C. 81](#)

[5 U.S.C. 2105](#)

[38 U.S.C. 3115](#)

[5 Code of Federal Regulations \(C.F.R.\), Parts 308
Section \(§\) 6103 of the Internal Revenue Code \(IRC\)](#)

70.17.4 Definitions.

Student Volunteer – An individual who is enrolled no less than half-time in a high school, trade school, technical or vocational institute, junior college, college, university, or other accredited educational institution who, with the permission of the institution at which enrolled, voluntarily performs services as part of an agency program established for the purpose of providing educational experience.

Non-Student Volunteer – Volunteers who are participating in an authorized VP (TIGTA partners with the program), and with the permission of the volunteer program agency, perform projects and work assignments to develop professional skills.

70.17.5 Policy.

Under [5 U.S.C. § 3111](#), TIGTA can offer SV service opportunities in partnership with accredited educational institutions. The intent of the program is to accomplish agency work while providing students experience related to their academic program of study. By participating in the SVP, students obtain work experience that is relevant to their particular academic program and potentially gain academic credit for volunteer services rendered.

Under [5 U.S.C. § 3115](#), TIGTA shall provide NSVs with the opportunity to obtain work experience consistent with TIGTA's mission and needs.

70.17.6 Eligibility Requirements.

Participants must meet the following basic eligibility requirements:

- Be a United States citizen;
- Be at least 16 years old;
- Be subject to a security investigation (continued service dependent upon receipt of satisfactory results); and
- Be approved by TIGTA HCPS.

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Student Volunteer:

- Be in good standing academically (as defined by the institution) and eligible to continue as an enrolled student at least half-time in an accredited educational institution; and
- Be approved by the educational institution for volunteer service.

Non-Student Volunteer:

- Be a participant in an authorized VP; and
- Be approved by the VP agency.

70.17.7 Security and Medical Requirements.

A personal background investigation is required for SVs and NSVs. Continued employment or volunteer opportunity is subject to receipt of satisfactory results of this investigation.

70.17.8 Status.

Student volunteers are not considered to be a Federal employee for any purposes other than the confidentiality and disclosure of returns and return information under § 6103 of the IRC, injury compensation, and laws related to tort claims. Volunteers are covered by the Tort Claims Act and the Federal Employees Compensation Act. TIGTA is responsible for the volunteer's actions while on duty, the manner in which they perform, and any injuries they may incur.

Non-student volunteers are not employees of the Federal Government for purposes of 5 U.S.C. § 2105 and thus may not be granted access to information protected by the Privacy Act or § 6103 of the IRC. The NSVs are covered by the Tort Claims Act and the Federal Employees Compensation Act.

Participants of the Veterans Employment Program are considered employees of the Treasury Department and allowed to have access to return information to the extent necessary to perform their assigned duties while with TIGTA. Interns participating in the Warrior Intern Program (WIP) remain active duty personnel employed by the Department of Defense (DoD). Federal agency employees, on detail to TIGTA, such as DoD employees under the WIP, are considered TIGTA employees during their assignment as they work on TIGTA-related tasks under the direction of TIGTA Managers.

The Non-Student Volunteer Program offers veterans participating in the Department of Veteran Affairs (VA), Vocational Rehabilitation and Employment program (VR&E) the opportunity for work experience. The participants in the VR&E are no longer on active duty with the DoD, but receive a stipend from the VA while working in a non-paid status

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with a Federal agency. These program participants would not be detailed to TIGTA or otherwise be considered students for purposes of [5 U.S.C. § 3111](#). They would not, therefore, have access to return information as a Treasury Department employee under Section 6103(h)(1).

70.17.9 Benefits.

Student volunteers and non-student volunteers do not earn annual or sick leave and are not entitled to retirement, health benefits, or any other reimbursement. The SVs and NSVs using public transportation to commute to and from work may apply for public transit subsidy benefits under the TIGTA Public Transportation Subsidy Program (PTSP).

70.17.10 Employment Conditions.

TIGTA agrees to provide equipment, basic office supplies, and work space to all volunteers. These items will remain the property of TIGTA while being utilized by the volunteer participant. TIGTA will designate employees who will serve as mentors to both the SVs and NSVs. All volunteers will be supervised by a Federal employee.

70.17.11 Work Schedules.

Volunteers may be given any work schedule that falls within the regular operating hours of their post of duty.

- Summer SVs generally work full-time.
- Year-round volunteers may work full-time, although work schedules are typically part-time because of participation in school or NSVPs.

70.17.12 Recording Service Time.

Managers are required to keep track of the duty hours/days of volunteers for record keeping purposes. These records may be used to provide credit to the volunteers for time served. Forms associated with the NSVP are located on Word: Word/File/New/My Templates/Volunteer Program.

70.17.13 Compensation.

The volunteer's service is to be uncompensated and will not be used to displace any employee or to staff a position that is a normal part of TIGTA's workforce. The VP participants receive no salary or reimbursement of incidental expenses from TIGTA.

70.17.14 Termination of Volunteer Service Agreement.

Either the educational institution, VP agency, TIGTA, or the volunteer may terminate the Volunteer Service Agreement (VSA) prior to the planned ending date of the volunteer assignment upon written notice to the other parties. A volunteer may be terminated for reasons that include: suspension, expulsion, or withdrawal from the educational institution or VP; failure to maintain academic standards; failure to maintain satisfactory performance; and administrative reasons, e.g., lack of work or conduct issues.

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70.17.15 Volunteer Requests.

TIGTA managers interested in utilizing volunteers should contact the Director, HCPS who will coordinate actions with the TIGTA Equal Employment Opportunity Officer. Managers may identify potential volunteers before contacting HCPS, or may request assistance from HCPS in identifying potential candidates. Managers should be aware that educational institutions, VP agencies, or interested volunteers may contact TIGTA managers directly. Forms associated with the VP are located on Word: Word/File/New/My Templates/Volunteer Program.

Upon request, HCPS will assist managers in identifying interested volunteers and ensure recruitment goals and strategies are aligned with various recruitment initiatives and special emphasis programs, such as; Hispanic Association of Colleges and Universities, Historically Black Colleges and Universities, The White House Initiatives on Tribal Colleges and Disability Program, *etc.*

70.17.16 Written Agreement.

A written agreement is required between TIGTA, the educational institution or VP agency, and the volunteer. The agreement should define the responsibilities of the volunteer, the educational institution or VP agency, and TIGTA in planning and coordinating the academic and work experience. This written agreement should include the general nature and purpose of the work to be performed or assigned; supervision to be provided; whether the work is to be creditable for educational purposes; how time, attendance and performance records will be maintained; the probable duration of the volunteer employment; and the requirement for the volunteer to observe appropriate standards of conduct.

The volunteer is also required to sign and complete the Privacy and Non-Employment Statement. In the event that a volunteer's original service period needs to be extended, the volunteer, manager, and the appropriate official will need to complete an extension agreement. The TIGTA manager that will work with the volunteer is the authorized TIGTA official to implement these agreements.

70.17.17 Responsibilities.

TIGTA Manager:

- Serve as a liaison between the school, VP agency, and the volunteer.
- Provide, if appropriate:
 - On-the-job training assignments that develop the volunteer's knowledge and skills;
 - Feedback to the volunteer regarding performance level, potential, limitations, and developmental needs; and
 - Completion of an evaluation if required.
- Notify the designated liaison if a volunteer is dropped from the VP because of unsatisfactory progress, lack of interest, failure to meet conduct standards, *etc.*

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- Document all duties assigned to the volunteer and the volunteer work schedule, e.g., hours per week, days per week, and expected length of volunteer service.
 - Coordinate completion of required forms.
 - Forward a copy of the following to the Director, Human Capital and Personnel Security; 1401 H Street, NW., Suite 469; Washington, DC 20005 or e-mail OMSHumanCapital@tigta.treas.gov:
 - Resume/Application;
 - Volunteer Service Agreement;
 - Privacy and Non-Employment Statement;
 - Volunteer Extension Agreement (if applicable);
 - Statement of duties; and
 - Work schedule.
 - Report to HCPS data on the following: overall performance, academic level, academic discipline, duty station, sex, and race/ethnicity of the volunteer; and
 - Upon exiting the program, retrieve items outlined in [Chapter \(600\)-70.3.3](#):
 - Terminate PTSP, [Form 11664-C \(Cancel\)](#);
 - Computer and Related Equipment;
 - Special building access cards; and
 - All Work-Related Case Files (paper and electronic).

Accredited Educational Institution and Volunteer Program Agencies.

- Provide:
 - A liaison to TIGTA on matters relating to the VP; and
 - Requirements concerning attendance and performance records or other requirements, particularly if the volunteer is to receive course credit for the related assignment.
- Assist in coordination of the work and academic experience to ensure that the volunteer is receiving maximum benefit from participation in the VP and work with TIGTA to strengthen the work-study relationship.
- Inform TIGTA of any change in the volunteer's status that would disqualify the volunteer from participation in the VP.
- Award appropriate academic credit upon completion of the VP.

Volunteer:

- Attend school or VP requirements and work for TIGTA according to the schedule arranged by the parties in the VSA;
- Meet security requirements;
- Notify the manager if he/she will be absent from work;
- Notify the manager if he/she is no longer in good academic standing with the educational institution or VP agency;
- Work only during regular business hours; and
- Adhere to TIGTA policies and procedures.
- Provide:
 - Resume or application;

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- Date of birth;
- Proof of U.S. citizenship;
- Participation in a VP or enrollment verification of no less than half-time in an accredited high school, trade school, technical or vocational institution, junior college, college, university, or other accredited institution; and
- Verification of good academic standing with educational institution and VP agency.
- Complete and return the following documents:
 - Privacy and Non-Employment Statement; and
 - Volunteer Service Agreement.

70.17.18 Documentation.

The manager will request from the volunteer and educational institution the following documentation:

- Resume/Application;
- Volunteer Service Agreement;
- Privacy and Non-Employment Statement;
- Emergency contact information;
- Volunteer Extension Agreement (if applicable); and
- Requirements concerning attendance and performance records or other requirements, particularly if the volunteer is to receive course credit for the related assignment.

Once all documents have been received, the manager will forward them to the HCPS e-mailbox at OMSHumanCapital@tigta.treas.gov to complete the processing of the volunteer request. The Bureau of the Fiscal Service will not maintain Official Personnel Files on volunteers. The HCPS will retain these records for three (3) years.

70.17.19 Reports.

The HCPS will maintain and have readily available the following data on volunteers: academic level, *i.e.*, high school, junior college, *etc.*; academic discipline; volunteer agency; duty station; sex and race/ethnicity (if provided by Volunteer).

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70 – Personnel

70.18 Reimbursement for Professional Liability Insurance

70.18.1 Nature and Purpose.

This section establishes the procedures for managers, management officials, and law enforcement officers and attorneys to request reimbursement for professional liability insurance (PLI).

The PLI protects employees from losses in lawsuits stemming from the performance of their official duties. The Treasury Inspector General for Tax Administration (TIGTA) will reimburse the above-mentioned incumbents 50 percent of the annual cost of insurance premiums.

70.18.2 Definitions.

Professional liability insurance, also called **professional indemnity insurance** but more commonly known as **errors & omissions** in the US, is a form of liability insurance which helps protect professional advice- and service-providing individuals from bearing the full cost of defending against a negligence claim made by a client, and damages awarded in such a civil lawsuit. Insurance that covers exposures faced by directors, officers, managers, and business entities that arise from governance, finance, benefits, and management activities (also called "executive liability").

- [Management Liability Insurance](#)

Insurance that covers exposures faced by directors, officers, managers, and business entities that arise from governance, finance, benefits, and management activities (also called "executive liability insurance").

- [Attorneys Professional Liability Coverage](#)

Provides attorneys with liability coverage for financial loss suffered by third parties arising from acts, errors, and omissions in providing professional legal services. Fraud, intentional and criminal acts, bodily injury, and property damage are excluded from coverage. However, most of the policies provide coverage for personal injury perils (*i.e.*, defamation, invasion of privacy) since allegations of such acts occur frequently in the legal arena. As is the case with most professional liability forms, lawyers' professional liability policies are written with a claims-made coverage trigger.

- [Law Enforcement Officer Liability Insurance](#)

Insurance that covers federal law enforcement officers when there is a major event, operational event, or one that results (or is alleged to result) in safety concerns, public alarm, injury, death, oversight or a security vulnerability or breach. The cost to defend a decision, action or inaction could be cost prohibitive without liability insurance in place – even if you are ultimately vindicated.

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70.18.3 Authorities.

- [Public Law 104-208](#), Section 636 of the Treasury Postal Service, and General Government Appropriations Act, 1997, as amended by [Public Law 106-58](#), Section 642, effective October 1, 1999, requires agencies to use funds appropriated for salaries and expenses to pay an amount not to exceed 50 percent of the costs for eligible employees who purchase professional liability insurance.

70.18.4 Reimbursement Computations.

Reimbursements will be paid at 50 percent of the cost of the premiums for the fiscal year, based on one of the following methods:

- Premiums paid by payroll allotment

Reimbursement will be based on 50 percent of deductions made from first pay period in fiscal year until last pay period in fiscal year.

- Premiums paid directly to insurance carriers

Reimbursement will be prorated based on the premium amount for insurance coverage for the period October 1 through September 30 of each fiscal year.

70.18.5 Requesting Reimbursements.

Regardless of whether an employee pays insurance premiums through payroll allotment or directly to an insurance carrier, employees requesting reimbursement for premium payments made for coverage through the end of the fiscal year (*i.e.*, September 30, 20XX) must complete the form, "Self-Certification of Premiums Paid for Professional Liability Insurance" ([Exhibit \(600\)-70.8](#)), and mail the completed form to the following address:

Bureau of the Fiscal Service
Attention: TIGTA HR Processing
200 3rd Street – A2A
Parkersburg, WV 26106-5312

70.18.6 Due Date for Filing Request for Reimbursement.

Employees should submit the Self-Certification of Premiums Paid for Professional Liability Insurance forms to the above address by **September 10 of each year.**

70.18.7 Payment of Reimbursements.

Processing of reimbursement payments will begin during the first full pay period of the new fiscal year and will begin to be included in the salary paid to employees for the first full pay period of the new fiscal year; the reimbursements will be reflected in the

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employee's Leave and Earnings Statement. Reimbursements will continue throughout the year as requests are received.

70.18.8 Taxability of Reimbursements.

Reimbursements are considered non-taxable, since they meet the definition of an "accountable plan" under the Internal Revenue Code.

If TIGTA provided a reimbursement, advance or allowance for an employee's business expenses those funds are treated as paid under an accountable plan, the payment should not appear as income on the employees Form W-2, *Wage and Tax Statement*. The employee does not include the payment in their income, and they may not deduct any of the reimbursed amounts.

To be an accountable plan, TIGTA's reimbursement or allowance arrangement must include all three of the following rules:

- The employee must have paid or incurred expenses that are deductible while performing services as an employee;
- The employee must adequately account to their manager for these expenses within a reasonable time period; and
- The employee must return any excess reimbursement or allowance within a reasonable period.

70.18.9 Discontinued Coverage.

If coverage is discontinued or an employee separates from TIGTA prior to the renewal date, he/she will reimburse TIGTA 50 percent of the premium prorated from the date the policy was discontinued or from the effective date of separation.

Managers of separating employees will discuss this requirement with the employees during the Employee Exit Clearance Procedures described in [Chapter \(600\)-70.3](#). Employees who discontinue their PLI coverage will notify their manager who will contact the Bureau of the Fiscal Service/Administrative Resource Center to begin repayment processing.

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70 – Personnel

70.19 Learning and Development

70.19.1 Introduction.

The Treasury Inspector General for Tax Administration (TIGTA) must comply with employee, supervisory, management, and executive development as addressed in Governmentwide, U.S. Department of Treasury, and Treasury Inspector General for Tax Administration policies. The Office of Personnel Management (OPM) delegates certain authorities to the heads of agencies (*i.e.*, Secretary of the Treasury); and Treasury delegates some authorities to bureau heads, training officers, supervisors, managers, and employees.

70.19.2 Purpose.

This policy addresses general training provisions; planning and evaluating training; establishing and implementing training programs; pay for training expenses; and accepting contributions, awards, and payments from non-government organizations. It also addresses supervisory, management, and executive succession planning and continuing development.

70.19.3 Authorities and References.

Authorities:

[5 U.S.C. 41 – Training](#)

[5 CFR 410 – Training](#)

[5 CFR 412 – Supervisory, Management, and Executive Development](#)

[U.S. Department of the Treasury Training Policy 410-412.1 – Treasury-wide Human Capital Learning and Workforce Development Programs](#)

References:

[Human Resources Flexibilities and Authorities in the Federal Government](#)

[General Records Schedule 2.6: Employee Training Records](#)

70.19.4 Responsibilities.

Inspector General. Establishes training budgets, operates, and maintains plans and programs for training TIGTA employees; establishes policies governing employee training in alignment with the agency strategic plan; assesses and maintains records on the effectiveness of training assignments; and grants decisions regarding continued service agreement waiver requests.

Office of Mission Support. Oversees and provides guidance for the TIGTA-wide central training program. Responsibilities include: developing training policy and providing guidance; serving as the TIGTA liaison (*e.g.*, OPM, Treasury Executive Institute, and Learning Leaders Council) on all training matters; managing TIGTA-wide special

projects (e.g., learning system conversions, vendor procurement); and communicating learning and development activities.

Functions. The Chief Counsel, Deputy Inspector General for Mission Support, Deputy Inspector General for Audit, Deputy Inspector General for Inspections & Evaluations, Deputy Inspector General for Investigations, and Chief Information Officer have various responsibilities as they formulate and execute the function learning and development program. Programs concentrate on function-specific specialized technical, functional, and professional trainings. Responsibilities include identifying knowledge, skills, and competencies needed to accomplish the mission, conducting an annual needs assessment, and developing strategies to address learning and development needs. Each function develops a budget focusing resources on the highest priorities. Functions should encourage use of Continual Learning Plans (CLPs) to facilitate and document learning throughout the fiscal year. The CLP consists of a variety of learning experiences (i.e., job experiences, developmental relationships, assessments and feedback, instructor-led training, and self-development) as they enhance the skills of the employee, affords them opportunities for professional growth, and improves the quality of services rendered. In addition, functions maintain records on the effectiveness of training to obtain an academic degree; delegate training approval authority to the lowest appropriate level; and provide function-specific technical and professional training guidance.

Function Training Coordinators. Oversee and provide guidance for function-specific central training programs. Responsibilities include developing supplemental function specific training policy and providing guidance; managing the learning management system (e.g., manage SF-182 processing, run reports); serving as the TIGTA liaison to OMS; participating on special projects (e.g., learning system conversions, function-specific vendor procurement); communicating learning and development activities within function; and conducting annual learning and development evaluations as applicable.

Employees. Responsible for self-development, successfully completing and applying authorized training, and fulfilling any continued service agreements. Employees share the responsibility of identifying learning needed to improve individual performance, and identifying methods to meet learning needs both effectively and efficiently.

70.19.5 Prohibited Training.

In accordance with the [Consolidated Appropriations Act, 2018, Public Law No: 115-141, div. E, tit. VII, § 714](#), no funds may be obligated or expended for any employee training that:

- does not meet identified needs for knowledge, skills, and abilities bearing directly upon the performance of official duties;
- contains elements likely to induce high levels of emotional response or psychological stress in some participants;
- does not require prior employee notification of the content and methods to be used in the training and written end of course evaluation;

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- contains any methods or content associated with religious or quasi-religious belief systems or "new age" belief systems or;
 - is offensive to, or designed to change a participant's personal values or lifestyle outside the workplace;

This prohibition does not preclude any type of training necessary to effectively complete official duties.

70.19.6 Selecting and Assigning Employees to Training.

Selection and assignment of employees for training is based on merit system principles as specified in [5 U.S.C 2301\(b\) \(1\) and \(2\)](#). Specifically, all employees should receive fair and equitable treatment in all aspects of personnel management without regard to political affiliation, race, color, religion, national origin, sex, marital status, age, or handicapping condition, and with proper regard for their privacy and constitutional rights. In addition, employees should be provided effective education and training in cases in which such education and training result in better organizational and individual performance.

When selecting and assigning employees for training, supervisors must consider whether the training will improve individual and organizational performance; and assist in achieving TIGTA's mission and performance goals. Due to budgetary constraints, managers and employees are encouraged to review employee-training records and develop CLPs at the beginning of each rating period. This process promotes equitable distribution and efficient use of training funds.

70.19.7 Mandatory and Required Training for All New Employees.

New employees must complete the following mandatory and required trainings within the given timeframes. OMS Human Capital will assign the appropriate curriculum to new supervisors via the Learning Management System.

- New Employee Orientation
- Ethics Training
- Sexual Harassment Training
- Freedom of Information Act
- Cybersecurity Awareness
- Constitution Day
- Domestic Violence and Sexual Assault Prevention
- Records Management
- Tax Compliance
- Information Privacy
- No FEAR Act

70.19.8 Mandatory and Required Training for All Employees.

All employees must complete the following mandatory and required trainings within the given timeframes. The OMS Human Capital will assign the appropriate curriculum to new supervisors via the Learning Management System.

- Equal Employment Opportunity

- Cybersecurity Awareness
- Constitution Day
- Domestic Violence and Sexual Assault Prevention
- Records Management
- Tax Compliance
- Information Privacy
- No FEAR Act

70.19.9 Tuition Assistance and Academic Degrees.

TIGTA may select and assign an employee to academic degree training and may pay or reimburse the cost of academic degree training from appropriated or other available funds, if such training contributes significantly to:

- meeting identified agency training needs,
- resolving an identified agency staffing problem; or
- accomplishing goals in the strategic plan of the agency; is part of a planned employee development program aligned with TIGTA's strategic goals; and is both accredited and provided by a college or university that is recognized by the U.S. Department of Education.

This authority must be exercised in a manner consistent with the merit system principles.

Tuition includes mandatory fees related to registration, but does not include general fees (e.g., activity fees). Employees can be retrained for placement into other agencies when such training has been determined by TIGTA to be in the interest of the Government. Tuition assistance is not authorized specifically for the completion of an academic degree unless the training is necessary to recruit or retain an employee in an occupation in which TIGTA has, or anticipates, a shortage of qualified personnel.

70.19.10 External Training Requests.

Employees seeking to attend individual training offered by Government agencies or non-Government sources are to submit a completed "Request, Authorization, Agreement and Certification of Training" (SF-182) via the Learning Management System. The SF-182 serves as the official record relating to training plans, expenditures, and activities; and must be prepared for each training course (that has a cost) to ensure that all training has appropriate authorizations and is properly documented. The number of SF-182 approval levels are function specific and must be consistent across the entire function. At a minimum, the supervisor must approve SF-182s. Employees who attend training without managerial approval may become personally liable for training expenses. (Exhibit 70-19.1 SF 182 Sample).

The Functional Training Coordinator (FTC) should notify employees once registration has been confirmed with the vendor. Usually the employee is also notified directly by the training provider of confirmation; however, employees should contact the FTC to verify enrollment before attending class if no notification has been received.

If an employee is unable to attend an external training course or if the vendor cancels the course, the employee should immediately notify his/her supervisor and e-mail his/her FTC. The e-mail should indicate the class name, date, cost of the course, and any other pertinent information. If the employee cannot attend pre-scheduled training and the proposed cancellation date falls after the vendor's "cancellation without charge" date, the employee should work with his/her supervisor, his/her FTC, and the vendor to send an appropriate substitute.

The Office of Audit and Office of Investigations employees are to refer to their functional training manuals for additional function specific instructions on the SF-182.

70.19.11 Procurement Solicitation Requirements.

All individual training requests must be processed through the Treasury Integrated Talent Management System-Learning Module (ITMS) and follow the regulations and procedures governing that process as indicated in the TIGTA [Acquisition Policy 40.3.11](#). Training services under the threshold amount may be purchased with the government small purchase credit card, and without soliciting competitive quotations. Training services exceeding the threshold amount, except sole source, require soliciting at least three competitive vendor bids. An SF-182 is required for all training that has a cost.

70.19.12 Ratification of Unauthorized Training Commitment.

To participate in external training courses, employees must follow procedures prescribed in Section 70.19.10 External Training Requests. If an employee attends external training without official authorization, that employee has made an unauthorized training commitment. The employee, therefore, becomes liable for that training expense. This liability, however, may be waived if a memo requesting a ratification of the unauthorized training commitment is accepted and approved by the appropriate function head and the Director, Human Capital and Personnel Security Services (HC&PSS). Copies of the training invoice, the justification, and the completed SF-182 with supporting documentation must accompany the ratification request.

The request must be addressed to the appropriate function head and the Director, HC&PSS and state in writing the following:

- a description of the training received as a result of the unauthorized commitment;
- a detailed statement of the facts relating to the unauthorized commitment and an explanation of the reasons why normal training procedures were not followed;
- a determination that the amount claimed by the training provider is fair and reasonable with explanation of the method used to determine "fair and reasonable;"
- a statement prepared by either the employee's manager or the FTC of the corrective action being taken to prevent a recurrence of such an unauthorized commitment; and
- the name of the individual making the specific unauthorized commitment and whether the individual has been involved in prior unauthorized training.

70.19.13 Continued Service Agreement.

Functions have the option to require an employee to sign a Continued Service Agreement (CSA) (Exhibit 70.19.2) before attending a training course or program. Typically, a CSA is for a non-mandatory government or non-government training course or program consisting of more than 160 hours or costing more than \$15,000. TIGTA recommends the employee's first line supervisor and second line supervisor also sign the CSA. TIGTA will not require an employee to sign a CSA for participating in Veteran's Education Assistance Program (VEAP), as funding comes from the Department of Defense.

The employee will agree to the terms provided on the CSA, as determined by the function. At a minimum, the employee will continue to serve with TIGTA after the end of the training period equal to at least three times the length of the training period.

70.19.13.1 Failure to Complete Service Obligation. If the employee fails to fulfill the conditions of the CSA, the employee will reimburse TIGTA for all costs. Costs include course tuition, books and materials, fees, travel and per diem, assessments, and selection costs; it does not include salary and benefits.

The employee has the option to fulfill the obligated service within another Federal agency. If the employee voluntarily separates from TIGTA and the Federal service before successfully completing the period of obligated service, the employee agrees to reimburse TIGTA on a pro rata basis. If the employee voluntarily drops out of a long-term program, the employee will continue in service for the pro-rated amount of time the employee participated in the program.

TIGTA can recover all applicable costs by setoff against monies due to the employee. The supervisor and employee will make reimbursement arrangements in writing. The second line manager (or an equivalent level) must concur with and sign off on the specified arrangements. The employee, appropriate budget officer, and the Director Finance and Procurement Services will receive copies of the reimbursement arrangements. For payment by check, the employee forwards the check to the Director, Finance and Procurement Services, along with a memorandum indicating the appropriate fiscal year, cost center and budget object code (BOC) to apply the payment.

70.19.13.2 Exception Request. The Inspector General or designee may waive in writing all or part of the employee's CSA obligation when:

- the employee is involuntarily separated from the Federal Government;
- the recovery would be against equity and good conscience or against the public interest; or
- the employee resigned due to personal illness, illness of a family member, or inability to make the required payment because of severe financial hardship.

The employee must prepare a written exception request to the IG or designee, and copy the Deputy Inspector General for Mission Support/CFO. The exception request must

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clearly state the reason(s) for unsuccessfully completing the course and include supporting documentation, including the SF-182. The employee will then submit it via the function chain of command. The IG or designee will accept or deny the waiver. The Deputy Inspector General for Mission Support/CFO will issue a copy of the decision via email to the function head, and copy the employee, first-line supervisor, and OMS Director Finance and Procurement Services. The function is responsible for forwarding the decision to all applicable parties on a need to know basis, such as the FTC and budget officer.

70.19.14 Training Expenses.

The Inspector General has final authority to determine which expenses constitute necessary training expenses. TIGTA may pay, or reimburse an employee, for necessary expenses incurred in connection with approved training. Training expenses may include:

- course or workshop registration fee;
- purchase or rental of books, magazines, and other materials;
- professional certifications, licenses, and certificates;
- laboratory and library services; and
- conference registration fees.

Necessary training expenses do not include an employee's pay or other compensation.

70.19.14.1 Availability Pay. TIGTA may not use funds to pay premium pay to an employee engaged in training. However, an employee shall continue to receive availability pay during agency-sanctioned training to a criminal investigator who is eligible for it under [5 U.S.C. 5545a](#) and implementing regulations. TIGTA may provide availability pay to investigators during periods of initial basic training.

70.19.14.2 Travel and Per Diem. TIGTA will pay travel and per diem expenses incurred while employees are attending training that is not local. These expenditures are funded through the functional training budgets.

70.19.14.3 Meals and Incidental Expenses (M&IE). Employees receiving M&IE must reduce their M&IE rate when meals are furnished by the government or are included in the registration fee. For example, OPM Management Development Center and the Federal Executive Institute courses include both the cost of lodging and meals. The applicable reduction will be in accordance with the Federal Travel Regulations. No reduction in the rate is required, however, if meals are provided by a common carrier or are complimentary meals provided by a hotel/motel. Likewise, no reduction is required in the M&IE rate if only light refreshments are provided. Generally, light refreshments are intended only as refreshers, not intended to serve as a meal. They are served for morning, afternoon or evening breaks and are defined to include, but not limited to, coffee, tea, milk, juice, soft drinks, donuts, bagels, fruit, pretzels, cookies, chips, or muffins.

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70.19.14.4 Parking Fees. Local parking costs incurred while attending conferences and TIGTA-approved training may be paid by TIGTA. The employee will make payment by completing a Local Voucher in Concur by selecting the “Local Training Travel” option within the Expense Type drop-down menu box. More information on the voucher process is available in the TIGTA [Travel Chapter \(600\)-40.5](#). Parking fees incurred in conjunction with training funded through tuition assistance programs must be paid by the employee.

70.19.14.5 Training Costs. TIGTA may pay training and education expenses from appropriated funds or other available funds. Expenses of training include the cost of tuition; purchase or rental of books, materials, and supplies; library and laboratory fees; and travel, per diem, and relocation expenses.

70.19.14.6 Sharing Costs. TIGTA may share training and education costs with employees. This authority allows agencies to support training and education that benefits both the agency and the employee.

70.19.14.7 Examination Fees. An examination fee may be paid if the examination is used as a diagnostic tool to determine deficiencies in knowledge and skills needed by an employee for the performance of official duties. The purpose of the examination would be to ascertain his/her training needs when TIGTA is unable to determine those needs through supervisory evaluation or other available internal appraisal systems, or when the use of internal evaluation or appraisal systems would be more costly.

70.19.14.8 Review Courses and Professional Examinations. TIGTA may pay, when otherwise appropriate under applicable regulations, for review courses to prepare employees for examinations leading to professional certifications (e.g., Certified Public Accountant, Certified Internal Auditor, Certified Protection Professional, etc.). Generally, this means that the training and related expenses are directly related to the performance of the employee's duties. TIGTA will not, however, fund the actual exam. In addition, TIGTA will not pay for registration fees, lodging, travel or per diem associated with either the review courses or the examinations. The employee's supervisor may, when appropriate, also approve administrative leave for the day(s) of the actual exam. The head of each function may establish funding and administrative leave limitations relative to this provision. Requests under this provision must follow procedures established by the requestor's organization.

70.19.14.9 Disabled Employees' Services. Costs of services may be paid which are necessary for training disabled employees, such as interpreters for hearing-impaired, readers for the visually impaired, and tapes or Braille learning materials for visually impaired employees.

70.19.14.10 Paying for Memberships in Professional Organizations. The expenses of training do not include membership fees except to the extent that the fee is a necessary cost directly related to the training itself or that payment of the fee is a condition precedent to undergoing the training. Appropriated funds may be used to pay an

individual membership fee *only* to the extent that the fee is a necessary cost directly related to essential training, or a condition precedent to undergoing such training. For example, association membership may be included in the registration fee for training. If the agency pays the registration fee, the employee's membership in the association is an incidental by-product of the training.

70.19.14.11 Attendance at Professional Meetings & Conferences. TIGTA encourages employee personal growth and professional development, including active participation in professional associations, organizations, and societies. Many associations conduct conferences and workshops to promote the development of their members.

A TIGTA employee attending a conference as a speaker, officer, panel member, workshop leader, or exhibitor where the subject matter is directly related to TIGTA programs is considered an official TIGTA representative. In these cases, TIGTA will pay for attendance, including travel and per diem as necessary, provided funds are available. When attending a conference or meeting extends beyond an employee's normal duty day, the employee is not eligible for overtime or compensatory time. TIGTA does not pay travel and food costs for local conferences, although parking fees may be reimbursed. As with other training activities, the designated management officials must approve participation.

Whenever a conference is considered job-related training, the approving official may authorize payment of conference fees, including travel and per diem as required. When attending a local conference, travel and food (unless meals are included in the registration fee) costs are not paid. Approval to attend a conference is based on the training needs of the individual employee, relative to job demands, and is consistent with the manner of requesting and approving other types of training. The content of the conference must be relevant to improving individual and organizational performance. Developmental benefits are expected to accrue through the employee's attendance. The approving official has the discretion to decide the number of employees that may be approved to attend a conference. He/she should consider workload, the requesting employee's prior or scheduled training, and the employee's prior conference attendance (particularly where such conferences are an annual event). The following questions should help determine whether a particular conference should be approved and funded:

- is the subject matter of the conference sufficiently specific that it can assist the employee to achieve TIGTA's overall goals and objectives?
- is the cost of the conference appropriate for the type and degree of training offered, or is similar training offered in-house?
- is alternative training on the subject matter available that would be as effective for the individual and/or less costly to TIGTA? Or,
- is the conference training of equal or greater importance compared with high priority training needs of the workforce that reports to the approving official? (This is a very important factor to consider when the training budget is limited.)

70.19.15 Computing Time in Training.

Employees attending internal or external training are expected to complete a full workday in accordance with their assigned tour of duty. The supervisor is responsible for determining the number of hours the employee is in pay status during the training assignment. Supervisors can make determinations on a case-by-case basis. Before excusing the employee from reporting or returning to the work area, the supervisor should take into account the employee's normal beginning and ending work hours, whether the employee works a regular or compressed schedule, the location and commuting time, and the length of training.

On occasion, a training class may meet TIGTA requirements but funding may be unavailable. If an employee is willing to pay his/her own tuition for a course that would otherwise qualify for reimbursement, the employee's supervisor may approve administrative leave for the employee to attend the class.

70.19.16 Evaluating Training.

Training evaluations assist management in determining training needs, establishing training priorities, allocating training resources, planning for training in the future and evaluating vendor effectiveness. The evaluation process also provides a means to determine if specific training courses or programs produce desired changes in employee knowledge, skills, abilities, or performance. Each function will develop a review process to determine the effectiveness of training. Functions may use the Evaluation module in the Learning Management System (LMS) to create and manage evaluations. Employees must evaluate external training via the LMS, upon completion of the training.

70.19.17 Training Reports.

TIGTA OMS will respond to any specific official requests that come from the Department, OPM, or the Congress throughout the fiscal year regarding the TIGTA training program. If functional input is required, OMS will perform a data call.

70.19.18 Accepting Contributions, Awards, and Payments from Non-Government Organizations.

Employees may be offered contributions, awards, and payments incident to training. Generally, an Executive Branch Employee is prohibited from soliciting any gift or accepting any gift from a prohibited source or because of the employee's official position, unless the item is excluded from the definition of a gift or falls within one of the exceptions set forth in [5 CFR 2635](#). Further, employees should consider declining otherwise permissible gifts if they believe that a reasonable person with knowledge of the relevant facts would question the employee's integrity or impartiality as a result of accepting the gift. Employees should seek advice from the Office of Chief Counsel (Counsel) if they have questions or concerns about accepting a gift.

Counsel will provide guidance to employees on the applicability of the regulations to a "gift" received by an employee. Employees seeking Counsel advice should submit a completed [Exhibit \(700\)-30-1, Gift Register Form](#), with the gift to Counsel.

70.19.19 Supervisory, Management, and Executive Development.

Functions must provide for the development of individuals in supervisory, managerial, and executive positions, as well as individuals whom the agency identifies as potential candidates for those positions, as based on succession plans.

70.19.20 New Supervisors.

New supervisors, in permanent positions, must complete the following curriculum within the given timeframes. The OMS Human Capital will assign the appropriate curriculum to new supervisors via the Learning Management System. New supervisors from the Office of Chief Counsel, Office of Mission Support, Office of Audit, Office of Inspections and Evaluations, and Office of the Chief Information Officer will complete Curriculum A, and new supervisors from the Office of Investigations will complete Curriculum B.

Curriculum A

Mandatory Training/Required Curriculum:

Treasury Supervision 101: “Leadership is a Choice”—this classroom training must be completed one year from start date.

Leadership Essentials (TS101)—these online courses must be completed prior to attending the classroom course.

- Facing Challenges as a First-time Manager
- HRU COACH Success: Hold Performance Conversations Like a Pro
- HRU Difficult Conversations
- Make the Time You Need: Get Organized
- Taking Your Team to the Next Level with Delegation
- The Art of Staying Focused
- The Reality of Being a First-time Manager

Online Training—must be completed **30 days** once OMS Human Capital assigns to the TLMS Learning Plan.

- TIGTA Drug-Free Workplace Program Online Training
- Uniformed Services Employment and Reemployment Rights Act (USERA)
- Veteran Employment Training for Federal Hiring Managers
- Merit System Principles, Prohibited Personnel Practices and Whistleblower Protection for Managers
- Telework Training for Managers
- Ethics Training for New Supervisors
- A Roadmap to Success: Hiring, Retaining, and Including People with Disabilities

Curriculum B

Mandatory Training/Required Curriculum:

FLETC Law Enforcement Supervisors Leadership Training Program— this classroom training must be completed one year from start date.

Leadership Essentials (TS101)—online training

- Facing Challenges as a First-time Manager
- HRU COACH Success: Hold Performance Conversations Like a Pro
- HRU Difficult Conversations
- Make the Time You Need: Get Organized
- Taking Your Team to the Next Level with Delegation
- The Art of Staying Focused
- The Reality of Being a First-time Manager

Maximizing Employee Engagement—online training

Online Training—must be completed **30 days** once OMS Human Capital assigns to the TLMS Learning Plan.

- TIGTA Drug-Free Workplace Program Online Training
- Uniformed Services Employment and Reemployment Rights Act (USERA)
- Veteran Employment Training for Federal Hiring Managers
- Merit System Principles, Prohibited Personnel Practices and Whistleblower Protection for Managers
- Telework Training for Managers
- Ethics Training for New Supervisors
- A Roadmap to Success: Hiring, Retaining, and Including People with Disabilities

70.19.20.1 New Supervisor Registration Process. Prior to the beginning of the fiscal year, OMS Human Capital sends a data call to the Function Heads requesting the number of seats needed for the **Treasury Supervision 101: “Leadership is a Choice”** instructor-led training. The OMS Human Capital works with the OMS Finance team to procure the allotment. Near the beginning of each fiscal year, OMS posts the instructor-led training schedule to SharePoint and informs the Function Training Coordinators of its availability. The OMS tracks and reports curriculum completion to Treasury.

The OMS Human Capital receives a biweekly report indicating permanent new supervisors, and confirms the supervisor’s status via HRConnect and the Function Training Coordinator. The OMS Human Capital Training Program Manager then

assigns the applicable curriculums to the new supervisor's learning plan via the Learning Management System.

Treasury Supervision 101: "Leadership is a Choice" instructor-led training registration forms are due 60 days prior to the class start date. As applicable, the new supervisor coordinates with their FTC and completes the registration form including any approximate travel costs. The FTC posts the registration form to SharePoint and informs OMS it is ready for submission to IRS. IRS confirms availability and sends reporting instructions to the new supervisor. Once training is complete, OMS Human Capital will mark it in the Learning Management System.

The Office of Investigations FTC will coordinate **FLETC Law Enforcement Supervisors Leadership Training Program** instructor-led training registration. The FTC posts a registration form copy to SharePoint and informs OMS. The FTC will inform OMS when training is complete and OMS will mark completion in the Learning Management System.

70.19.21 Non-probationary Supervisors and Managers Development.

At least once every three years, each supervisor and manager will complete additional training on the use of appropriate actions, options, and strategies to mentor employees; improve employee performance and productivity; conduct employee performance appraisals in accordance with agency appraisal systems; and identify and assist employees with unacceptable performance.

70.19.22 Executive Development.

As part of TIGTA's continual development program, senior executives must prepare, implement, and regularly update an Executive Development Plan. Plans must function as a detailed guide of developmental experiences to help SES members, through participation in short-term and longer-term experiences, meet organizational needs for leadership, managerial improvement, and organizational results. Plans are to enhance existing executive competencies and such other competencies that will strengthen the executive's performance. Developmental opportunities and assignments are to be outlined to allow the individual to develop a broader perspective in the agency as well as Governmentwide. Plans are to be *reviewed* annually and revised as appropriate by an ERB or similar body designated by the agency to oversee executive development, using input from the performance evaluation cycle.

70.19.23 Records Management.

The [General Records Schedule 2.6: Employee Training Records](#) schedule covers records about designing, developing, and implementing employee training within Federal agencies that is not mission-related. Typically, such training is routine or mandatory and covers general knowledge and actions all agencies expect of employees, such as training on information security, anti-harassment, ethics, EEO compliance, drug-free workplace, records management, and travel card use. In other words, training on administrative activities. It does not include specialized training for firearms, health and safety, national defense, political appointees, or mission-specific

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training, which may document an agency's program objectives or illustrate program operations. This schedule includes documentation of employee training provided from any source (internally or externally via private vendors or other agencies) and applies to all groups of Federal workers, civilian, military, and contractors.

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70.20 Organizational Charts

70.20.1 Introduction.

Organizational charts graphically depict the Treasury Inspector General for Tax Administration's (TIGTA) organizational structure. The charts assist all employees in understanding the current operational structure and ongoing personnel changes within the organization.

70.20.2 Abbreviations and Acronyms.

TIGTA – Treasury Inspector General for Tax Administration

OMS – Office of Mission Support

HC&PS – Human Capital and Personnel Security

SS – Support Services

DCR – Data Call Repository

PDF – Portable Document Format

DIGMS – Deputy Inspector General for Mission Support

70.20.3 Policy.

The purpose of the organization chart is to provide an overview of TIGTA personnel, their job titles and lines of authority. Each Function is required to submit organizational chart updates on a quarterly basis.

70.20.4 Procedures.

The organizational chart will include the following elements:

- Information blocks including titles and names of personnel showing lines of authority and communication for all encumbered and funded vacant positions; and
- Each block of information will include the job title and name of the individual currently assigned, pay plan, series and grade.

Function heads will submit updated organizational charts to the OMS Support Services on a quarterly basis by the following due dates or as denoted in the data call request:

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- January 15th
 - April 15th
 - July 15th
 - October 15th

One month prior to the quarterly due date, the OMS Support Services organizational chart program coordinator will create a data call request in the DCR for quarterly organization chart updates. The data call will request that all Functional offices submit updated organizational charts that reflect all staffing changes, which should include new hires, vacancies, staffing location assignment changes, etc., that have occurred since the last quarterly update was processed.

Once the request is posted to the DCR, it will be assigned to the appropriate Function head or the designated point of contact for review, completion and issuance to OMS.

When the Functional office quarterly updates have been validated, the Function head will sign the organizational chart(s), certifying of the accuracy of the information contained in the quarterly update submission.

An OMS Human Capital Representative (Director, Assistant Director or designee) may also review and validate quarterly Organization Chart submissions, as needed.

The Inspector General, in conjunction with the Deputy Inspector General for Mission Support (DIGMS) will conduct a review the IG's organization structure and provide guidance relative to quarterly staffing changes.

At a minimum, all authorized positions (or groups of identical positions) will be shown on the chart along with the work location, position title, series, grade, and the personnel organization code.

In the top left hand corner of all organizational charts, the following information is required:

<u>Date, Month and Year</u>	
	On-Rolls
SES	#
GS-15	#
GS-14 Mgrs	#
GS-14 Non-Mgrs	#
<u>GS-13 & below</u>	#
Total On-Rolls	#
No. of Vacancies	#

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Employees, who are serving on a detail outside of their assigned Function, must be accounted for by their assigned Function. Employees who are serving on a temporary promotion must be accounted for by the gaining Function, in which the temporary promotion falls under, and not the assigned Function.

Organization charts must be separated by the Functional representative as single files and submitted to OMS as a PDF document.

Approved organizational charts will be forwarded by OMS to the Office of Information Technology (OIT) via Service Desk ticket for posting to the [TIGTA Intranet Homepage](#).

TIGTA's Inspector General Chart will be posted and displayed on the [Treasury.gov](#) website.

Each Function is required to submit organizational chart updates on a quarterly basis however, Functional charts requiring updates outside of the normal processing schedule, due to personnel changes that significantly impact the organization's structure, may be processed and uploaded as requested. Routine or typical staffing changes that warrant organization chart changes will be processed and updated in accordance with the established timeline for quarterly updates.

All chart(s) updated between the usual quarterly posting cycles must be submitted to the OMS Support Services organizational chart program coordinator for review and at a minimum, include a statement of justification for the need to post the chart(s) outside of the quarterly update.

The OMS representative will be notified with a copy of the approved chart(s) for processing. The Director, HC&PS may be required to review charts submitted for posting outside of the normal processing schedule. Approved charts will be forwarded to the Service Desk for posting to the TIGTA Intranet Homepage.

The OMS Support Services organizational chart program coordinator will provide notification to the Functions once the updates have been posted.

70.20.5 Archiving.

The OIT will archive outdated organization charts on a quarterly basis, following the posting of the updated charts.

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70.21 Employee Performance and Drop Files

70.21.1 Purpose.

This section provides guidance on the maintenance and contents of the Employee Performance File (EPF) and Drop File. The Treasury Inspector General Inspector General Office for Tax Administration (TIGTA) along with Bureau of the Fiscal Service (BFS), Administrative Resource Center (ARC), is required to maintain an Employee Performance File for every employee. The EPF is maintained electronically by BFS. The Official EPF contains records that are related to performance and awards. Additionally, Managers will maintain either a hard copy or electronic Employee Drop File on-site for each employee assigned to them.

This section does not apply to performance and other documents for Senior Executive Service (SES) employees. See [Chapter \(600\)-70.12.5](#) for SES EPF and Drop File information.

70.21.2 Authorities.

- [5 CFR 293 Personnel Records](#)
- [5 CFR 293.106 Safeguarding Information About Individuals](#)
- [5 CFR 293.202 Records Subject to Office or Agency Privacy Act Regulations](#)
- [5 CFR 297 Privacy Procedures For Personnel Records](#)

70.21.3 Employee Performance File.

The 5 C.F.R. § 293.402 requires the establishment and maintenance of an EPF for each employee. In accordance with OPM and 5 C.F.R. § 293.401, TIGTA, in concert with BFS, ARC maintains the Official EPF for all assigned TIGTA employees. The EPF contains all performance-related documents, which are retained for a period of 4 years after the employee either transfers or leaves federal service. Performance documents are described as:

- Any form or other document, which records the performance appraisal, including appraisals leading to merit pay determinations.
- Any form or other document used by rating officials to recommend a personnel action affecting an employee (including a request for personnel action document, but only when the action is not effected) when the basis for the action (*e.g.*, removal, reassignment, demotion, promotion, or merit pay or other performance award) is performance-related.

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- Recommendations for training that are performance-related.
- Any form or other document, which the rating official is required by TIGTA to keep during an appraisal period (e.g., quality control records, production records, or similar records used to track employee performance during the appraisal period).
- Continuous Learning Plan (CLP)/Individual Development Plan (IDP).
- Copies of licenses, certificates of proficiency, or similar documents required of the position.

The following documents must be maintained in the EPF:

- Forms 430 (Performance Appraisal forms)
- Interim Forms 430 and Ratings
- Employee Performance Appraisal Rebuttals
- Within Grade Increase Records/Denial of Within Grade Increase Records
- Performance Improvement Plan (PIP)
- Documentation of Successful Completion of Probationary Period

The OPM policy allows TIGTA to authorize managers to maintain additional information in the EPF, which may include:

- Present and past position titles, past grades,
- Annual salary rates, PD, job analysis, past duty stations,
- Recommendations for training that are work related,
- Internal or external special projects or developmental experiences,
- Quality control records such as work station performance targets,
- Awards and letters of accommodation,
- Meritorious and incentive awards,
- SF-50, and
- Licenses and certifications that are required as part of the PD. Any hiring information including OF-612.

70.21.3.1 Managerial Review of EPF's. Managers will review the EPF's of their assigned employees a minimum of annually (at the conclusion of the annual performance appraisal period is recommended) and purge any documents older than four years. Managers will **not** destroy any document regardless of age from EPF's that are part of ongoing administrative, negotiated, quasi-judicial, or judicial proceedings without prior concurrence from the TIGTA Office of Chief Counsel. To request review managers will submit a request to BFS processing at TIGTAHRProcessing@fiscal.treasury.gov. Upon receipt, BFS will provide a username and password for the manager to access the system. In the event the manager is

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unable to access the system, managers may submit a request for an electronic or mailed hard copy of the contents.

Please note that any documents relating to appraisals of unacceptable performance, where a notice of proposed demotion or removal is issued but not effected should be destroyed within 30 days after the employee completes one year of acceptable performance.

70.21.3.2 Employee Requests to Review Their EPF. An employee may request to review his/her EPF. If the employee wishes to review the official EPF, the employee will contact the Director, HCPS to request to review his/her EPF information. The requested information will be requested from BFS and HCPS will provide an official copy (electronic or hard copy) of the EPF to the requesting employee within 7-10 business days of receipt of the request.

70.21.3.3 Third Party Requests to Review the EPF. Parties other than the employee and the employee's manager (e.g., Chief Counsel Staff and OPM investigators) may have a need to access an official EPF. To review the official EPF, the third party will forward a request via e-mail to the Director, HCPS in accordance with TIGTA policy [\(700\)-60 Freedom of information Act \(FOIA\)](#) detailing the reason for the request. The Director, HCPS will provide an official copy of the EPF (or the requested portion) within 7 to 10 business days of the request in accordance with applicable security and FOIA policies.

70.21.4 Employee Drop Files.

The EPF is not the place to keep adverse action information or performance notes that have not been incorporated into the interim, mid-year, or annual appraisal. It is recommended that this type of information be maintained in an employee drop file. Managers should maintain a drop file either electronic or hard copy for all employees assigned. All drop files, if hard copy should be kept in locked drawer of file cabinet. If electronic, they must be maintained in a manner where access to the information is strictly controlled and not subject to public access. File information may be released to the employee and to others who have legitimate need to know consistent with FOIA guidelines. If an employee transfers from one manager to another within TIGTA, the losing manager should transfer the employee drop file to the new manager within 5 business days after employee transfer. If the manager leaves TIGTA and a new manager is not already on site, the departing manager will forward the drop file to the Director, Special Agent in Charge (SAC) or Function Head as applicable. The Director, SAC, or Function Head will maintain the drop file until a new manager is assigned at which time the drop file will be provided to the new manager. Employees have the right to review any information in their drop file unless it relates to an ongoing criminal investigation.

The following information may be maintained in the drop file subject to applicable records retention requirements.

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- Employment history, resume,
- Position Description;
- Telework agreements
- Reasonable accommodations (in separate confidential file)
- Information related to approval or denial of training request
- Education,
- Address,
- Next of kin, phone #, date of birth,
- Awards and recognitions,
- Professional memberships,
- Training, earnings and leave data,
- IDP/CLP, certification or qualification examinations;
- Injury reports,
- Performance appraisals and documentation,
- Employee request (transfer, detail religious comp time, *etc.*)
- Copies of SF-50, Notification of Personnel Action, records of
- Supervisor-employee discussions;
- Copies of reprimands, letters of warning, adverse actions, and
- Government property in employee's possession.

The drop file may also contain notes, memos and other informal documentation for the supervisor to do his/her job. These can be notes or documentation of an employee coming in late, performance notations, documentations of conversations and verbal warnings, and other employee related documentation. Once these notes can be reasonably seen as leading to an official letter of warning, reprimand or other type of progressive discipline or performance based action, this should be transferred to the Employee Performance File.

Under FOIA guidelines, the employee has a right to view any information on him/her that is business related and that may impact his/her job or if it relates to any action that falls within the areas of Progressive Discipline or Performance Based Actions. However, this is only true if the data is accessible by an identifiable data element to the employee.

Example: If the manager jots down on a calendar page "Tom late" but can only view the data by going day by day, it does not have to be released and is only considered a "memory jogger." If the manager has a word/excel doc saved as "Tom.doc." and lists the employee's attendance data, this **WOULD** be released.

Records Retention and Destruction:

The following records (grouped by their respective retention periods) are required to be maintained in a Drop File:

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Retain until Contents are Incorporated into the Current Appraisal, then Destroy

- Performance Counseling Notes/Letters
- Feedback Session Notes

Retain One Year, then Destroy

- Approved Telework Agreements and Related Program Documents (one year from end of employee participation)
- Disapproved Telework Applications (one year from denial of request)
- Manager Copies of SF-50's (Notification of Personnel Actions); beginning June 25, 2007, hardcopy SF-50's are no longer distributed. The SF-50 information will be available in the HR Connect system. Managers should destroy hardcopy SF-50's received prior to June 25, 2007, one year after the SF-50 date.

Retain 2 Years, then Destroy

- Leave Restriction Letters
- Memoranda Concerning Failure to Meet Law Enforcement Availability Pay (LEAP) Requirements
- Hardship Transfer Denials
- Letters Placing Employees on Administrative Leave or in Administrative Duty Status
- Reprimands or Adverse Actions

Retain 3 Years, then Destroy

- New Employee Orientation Checklist (three years from date manager signs completed checklist)

Retain 5 Years, then Destroy

- Employee Training Certificates and Other Training Records (Audit Managers and Directors should also refer to the appropriate Audit Manual section concerning filing of training certificates for annual CPE purposes)
- Copy of Certification of Annual Unauthorized Access, Attempted Access, or Inspection (UNAX) Awareness Briefing (original form is to be sent to the Bureau of the Fiscal Service for inclusion in Official Personnel Folder (OPF))
- Office of Audit Personal Impairment Certifications

Retain Six Years and Three Months, then Destroy

- Limited Open Travel Authorizations Issued Annually to Employees (six years and three months after issuance date)

Retain Until Action or Event Described Occurs

- Employee Training Needs and/or Development Goals/Needs (destroy after training is completed or development goals are met)

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- Copies of Receipts of Property Assigned to Employee, *e.g.*, Telephone Calling Cards, Pagers, *etc.* (destroy after property or asset is returned by employee or exceeded through the property management program)
 - Conduct Counseling Letters (retain for up to one year after date of issuance, then destroy)

The following forms may be stored in the Drop File if the manager chooses to do so:

- Copies of Employee's Forms 450 (Executive Branch Confidential Financial Disclosure Report). Retain six years, and then destroy.
- Copies of Outside Employment or Business Activities Requests. Retain three years, and then destroy. See [Chapter \(700\)-30.3](#) for further information on Outside Employment or Business Activities Requests.

70.21.5 Calculation of Retention Periods.

When applying the retention rules for both EPF's and the Drop Files, managers will not consider documents related to the current rating period. For example, FY 2019 EPF's should contain documents from FY 2019 (current rating period), plus the four prior years (FYs 2018, 2017, 2016, and 2015), to the extent possible.

70.21.6 Distribution of EPF's and Drop Files upon Personnel Changes. When an employee changes managers within TIGTA, the working EPF and Drop File must be forwarded to the new manager with a copy of the interim rating.

When an employee separates from TIGTA, the employees' manager will forward the departing employee's working EPF to the appropriate GS-15 or SES Head of Office within five workdays of the employee's separation date. The GS-15 or SES will maintain the working EPF and Drop File for one year after the employee's separation date. After one year, the working EPF and Drop File shall be destroyed.

At the employee's request, the manager will provide a copy of the working EPF and Drop File to the departing employee.

70.21.7 Security of Employee Performance and Drop Files.

The EPF and Drop File are confidential files. Managers and HCPS/BFS personnel are responsible for ensuring these files are maintained in a secure cabinet, in a secure room, or other storage facility that provides adequate security. The files must be protected against unauthorized access and/or disclosure. Access to and disclosure of EPF and Drop Files will comply with applicable Federal confidentiality statutes and generally be limited to personnel with an official need to access the files and the information contained in them.

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70.22 Special Agent Part-Time Employment Program

70.22.1 Introduction.

The Treasury Inspector General for Tax Administration (TIGTA) has made considerable investments in the training and development of its employees and recognizes the need to retain them. The Special Agent Part-Time Employment Program (SAPTEP) was developed to address the specific issues surrounding part-time employment of special agents. This section provides for the spirit of expanding family-friendly work arrangements while not hampering management's responsibility for ensuring that TIGTA's mission is met.

70.22.2 Eligibility Requirements for the Part-Time Employment Program.

In order to qualify for the SAPTEP, special agents (also referred to as 1811s) must:

- Demonstrate a personal situation, *i.e.*, child care, elder care, death of/or dying spouse or other close family member, or illness which might otherwise cause an 1811 to resign in order to deal with the situation, or severely impact the employee's ability to fulfill the obligations of full-time employment.
- Have completed at least four years as a special agent. This may be waived by the Assistant Inspector General for Investigations (AIGI) on a case-by-case basis.
- Have demonstrated successful work performance by receiving at least a "Successful" or equivalent rating on their most recent Performance Appraisal.
- Sign a Law Enforcement Availability Pay (LEAP) waiver, stipulating the conditions of the SAPTEP. See memorandum requirements in 70.22.3.

70.22.3 Application.

Special agents interested in applying for the SAPTEP should follow the procedures below:

- A special agent will submit his/her written request for consideration in the form of a memorandum to his/her Assistant Special Agent in Charge (ASAC). The memorandum must state the reason for entry into the program, the proposed schedule, and the number of hours per week the agent requests to work.

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- The ASAC will forward the application, together with his/her recommendation, to the Special Agent in Charge (SAC), who will add his/her recommendation and forward the entire package to the AIGI.

If approved, the AIGI will forward his/her approval to the employee through the employee's SAC and ASAC within 15 days of receipt from the SAC. If the AIGI has a basis for denying the request, he/she will discuss relevant factors with all interested parties and, whenever possible, explore alternative solutions with the employee (*i.e.*, "opt-out" of LEAP).

All supporting documents used in making a determination regarding participation in the SAPTEP should be retained by the employee's immediate supervisor for a period of one year.

A special agent will be approved to initially participate in the SAPTEP for a period not to exceed one year. This is renewable in increments that do not exceed one year, for a maximum career total of five years (260 weeks). For example, a special agent may enter the SAPTEP for two years, return for full-time employment and re-enter the SAPTEP program at a later date, due to another compelling personal situation. The total period of part-time employment may not exceed 260 weeks, and each renewal requires certification by the manager.

70.22.4 Compensation and Work Hours.

Participating special agents must work between 16 hours and 32 hours per week, for a total of between 32 hours to 64 hours per pay period.

Part-time special agents will be paid on an hourly basis computed at the hourly rate for their grade and step and receive any applicable geographic pay rate and special pay adjustment for law enforcement officers. Overtime payments under the provisions for LEAP are not authorized. This is because the amounts of irregular, unscheduled overtime duty, assigned to part-time special agents typically will not be at levels sufficient to meet the criteria for payment.

Part-time special agents are eligible for 10 percent night differential for any portion of their regular scheduled tour of duty that occurs between 6:00 p.m. and 6:00 a.m. They will be paid for a holiday, if it falls on a day of the employee's pre-arranged tour of duty. Federal part-time employment regulations preclude compensating part-time employees with Sunday premium pay.

If a particular assignment (*e.g.*, court appearance, trial preparation, *etc.*) requires the part-time special agent to work more hours than those for which he/she is scheduled, adjustments in work schedules or appropriate compensation will be allowed. However, increases in weekly work hours, up to 40 hours, may not exceed two consecutive pay periods.

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Alternative work schedules (flex-time) are an option under the SAPTEP provided the number of hours worked and the days of the week worked do not vary. Flex-time options include flexi-tour with credit hours, 5/4/9, and 4/10.

The initial part-time work schedule, and any requests for changes in the schedule, must be submitted to the manager in advance to ensure the special agent is afforded the proper pay, leave accruals, and other benefits. The ASAC must submit a request for personnel action to the Bureau of the Fiscal Service/Administrative Resource Center (BFS/ARC) to change the status of the special agent from full-time to part-time indicating the number of hours per day and days of the week to be worked. The ASAC should also notify the employee's timekeeper of the change in status.

70.22.5 Reassignments.

Part-time special agents are not eligible for voluntary reassignment, with the exception of a possible hardship or tandem couple reassignment. In tandem couple reassignments, requests for initial part-time employment or to continue part-time employment, must be submitted to the gaining manager for review and approval. Upon return to full-time status, special agents will be eligible for voluntary reassignment. The ASAC must submit a request for personnel action to BFS/ARC to return the special agent to full-time status as well as notifying the employee's timekeeper of the change in status.

70.22.6 Promotions.

Special agents will continue to have the same opportunities for training and career advancement while they are in the SAPTEP.

70.22.7 Work Assignments.

Due to the nature of part-time employment, certain work assignment limitations may be imposed on the part-time special agent. Sound management practices dictate that special agents be assigned case and administrative work which does not require constant attention in order to achieve successful completion.

Managers will exercise sound judgment, creativity, and resourcefulness in deploying part-time special agents. This may hold especially true for those managers whose part-time agents are located in one or two person posts of duty.

Managers who wish to participate in the SAPTEP may be temporarily reassigned and/or be required to relinquish management duties while in part-time status.

Part-time employees will not be assigned an automobile due to the limitations on work assignments and since they do not receive availability pay.

Part-time agents will be required to meet the same firearms qualifications and physical fitness assessment standards that full-time agents are required to fulfill and because of

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such, will also be encouraged to continue their participation in the Health Improvement Program (HIP).

The HIP participation time will be prorated to the number of hours worked per week. Special agents working a tour of duty of between 16 to 24 hours are authorized one hour of HIP and those working a tour of duty of between 25 to 32 hours are authorized two hours of HIP.

70.22.8 Performance Evaluation.

Part-time special agents will be issued a performance plan consistent with their assigned duties and be rated on that plan in accordance with the performance evaluation process.

70.22.9 Outside Employment.

The same provisions regarding outside employment for full-time special agents also apply to part-time special agents. Permission to participate in any outside employment must be obtained in advance. Unauthorized employment outside of TIGTA will result in the special agent being required to return to full-time employment. An example of a form of outside employment that might be approved for a special agent participating in SAPTEP for child-care reasons is taking care of another child simultaneously.

70.22.10 Benefits.

Retirement

Part-time employment will not affect a special agent's retirement eligibility. However, as mandated by the Part-Time Employment Act, the amount of a special agent's accrued annuity will be prorated in accordance with the number of hours worked. This is true under the Civil Service Retirement System (CSRS) and the Federal Employees Retirement System (FERS). For specific information regarding the impact of part-time employment on retirement benefits, special agents should contact a Benefits Specialist at BFS/ARC.

Thrift Savings Plan

Part-time employees may contribute to the Thrift Savings Plan (TSP) under the same rules as full-time special agents. Contributions are based on actual earnings.

Health Insurance

Part-time special agents are eligible to participate in the Federal Employees Health Benefits Program (FEHBP); however, the Government's contribution to their premiums is reduced in direct proportion to the hours worked.

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Life Insurance

Part-time special agents are eligible to continue their enrollment in the Federal Employees Group Life Insurance (FEGLI). Life insurance coverage and premium contributions are the same for part-time employees as for full-time employees, dependent upon the FEGLI options selected by the employee.

Leave Accrual

Part-time special agents accrue annual leave in accordance with their length of Federal service. Annual leave (A/L) is earned as follows: three or more years but less than 15 years of service equals one hour A/L for each 13 hours in a pay status; 15 years or more of service equals one hour A/L for each 10 hours in a pay status.

Sick leave is earned at the rate of one hour for each 20 hours in a pay status regardless of years of service.

70.22.11 Complement.

Part-time special agents will be counted for on-board strength staffing purposes in the same manner as part-time support employees. (One part-time special agent equals one position; two part-time special agents equal one position; three part-time special agents equal two positions, etc.).

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70.23 Employment of Attorneys and Law Clerks

70.23.1 Abbreviations and Acronyms.

BFS/ARC – Bureau of the Fiscal Service/Administrative Resources Center

TIGTA – Treasury Inspector General for Tax Administration

70.23.2 Introduction.

This chapter establishes policies and procedures for the recruitment and selection of attorneys and law clerks and applies to attorneys and law clerks employed TIGTA. This chapter does not apply to those positions within the Senior Executive Service.

70.23.3 Authorities.

[5 C.F.R. 213 – Excepted Service](#)

[5 C.F.R. 302 – Employment in the Excepted Service](#)

[5 U.S.C. § 2301 – Merit system principles](#)

[5 U.S.C. § 2302 – Prohibited personnel practices](#)

[Treasury HCIS Chapter 302 – Excepted Services Employment](#)

70.23.4 Policy.

Attorney and law clerk positions within the Office of Chief Counsel are Schedule A Excepted Service positions. Attorney and law clerk positions are excepted from competitive service requirements and will be filled using all available options and flexibilities accorded Excepted Service positions.

All attorneys employed by the Office of Chief Counsel must be an active member in good standing (as defined by the pertinent bar) of the bar of the highest court of a State, territory of the United States, the District of Columbia or the Commonwealth of Puerto Rico. If not already admitted to the bar at the time of employment, the applicant may be hired as a law clerk for a period not to exceed 14 months pending admission to the bar of the highest court of a State, territory, the District of Columbia, or the Commonwealth of Puerto Rico.

Attorneys must keep informed of, and in compliance with, the various requirements which may be imposed by the bars and courts to which they are admitted to practice and must pay fees which may be imposed to maintain good standing. Attorneys must annually advise their immediate supervisor of their bar membership and current standing. The annual certification shall be submitted in such form as prescribed by the Chief Counsel.

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70.23.5 Minimum Qualification Requirements.

To be eligible to apply for a GS-11 position, the applicant must either be a graduate of a school of law accredited by the American Bar Association or be a student in the last year of study who will take a bar examination and start work shortly after graduation. The applicant must meet the bar admission requirement set forth in Section 70.23.4.

For each grade above GS-11, the applicant must demonstrate at least one year of specialized experience equivalent to that of the previous lower grade in the Federal Service. Education may be substituted for experience as described more fully below. The Chief Counsel may make exceptions to the experience requirements when applicants possess special qualifications. For example, a second professional law degree (Master of Laws) or graduation with a distinguished record from an accredited law school (e.g., in the top 25 percent of the class or Law Review) may be substituted for one year of professional legal experience.

70.23.6 Summer Law Clerk Program.

The Office may employ first-year and second-year law students as law clerks for a period not to exceed 89 days during the summer months. Appointments under this program are to be made at the GS-7 level for first-year students and GS-9 level for second-year students.

70.23.7 Procedures for Entry Appointment.

Whenever a vacancy occurs or a new attorney or law clerk position is created, the Chief Counsel or designee may solicit resumes directly from potential hires or may notify the servicing personnel office, BFS/ARC, of the existence of the position or vacancy. If the latter, this notification will be made through the automated personnel system and will indicate the preferred method for announcing the position/vacancy, length of time the announcement should remain open, and area(s) of consideration.

If so requested, BFS/ARC will publicize the vacancy by sending the vacancy announcement to the sources identified by the Chief Counsel or the requesting designee.

After the closing date, BFS/ARC will provide TIGTA with a list of applicants together with the material submitted in response to the vacancy announcement. This list will also identify those applicants claiming veterans' preference.

The Selecting Official may appoint an interview panel consisting of one or more attorneys who are at or above the grade of the vacancy to review the written materials, interview applicants, and make recommendations to the Selecting Official regarding the best-qualified candidates.

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After considering the list of eligible attorneys and identifying a potential selectee, the Selecting Official or designee will contact BFS/ARC to coordinate the process for offering the position to the selectee.

Hiring pursuant to the procedure outlined in this section is at the sole discretion of the Chief Counsel or designee.

70.23.8 Selection.

All qualified candidates will be considered on the basis of merit without regard to any non-merit reason such as lawful political affiliation, religious views, marital or family status, personal favoritism, age, national origin, race, color, gender, sexual identity, pregnancy, disability, or membership or non-membership in an employee organization, and shall be evaluated based solely on job-related criteria. All selections will be made in accordance with the provisions set forth in [5 C.F.R. 302](#). The BFS/ARC will notify applicants of selection/non-selection.

70.23.9 Selecting Official.

The Chief Counsel or Deputy Chief Counsel is the Selecting Official for attorney positions within the Office of Chief Counsel.

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70.24 Pathways for Students and Recent Graduates to Federal Careers

70.24.1 Abbreviations and Acronyms.

BFS	– Bureau of the Fiscal Service
E.O.	– Executive Order
HCSM	– Office of Human Capital Strategic Management
OPM	– Office of Personnel Management
Pathways	– Pathways Programs
PMF	– Presidential Management Fellows
MOU	– Memorandum of Understanding
NTE	– Not to Exceed
TIGTA	– Treasury Inspector General for Tax Administration

70.24.2 Introduction.

The Pathways Programs were established by Executive Order 13562 in December 2010 and implementing regulations, issued by the U.S. Office of Personnel Management, became effective July 10, 2012. Pathways require training, mentoring, and career development of individuals hired into these programs.

70.24.3 Authorities.

[5 C.F.R. Part 300, Subpart F – Time-In-Grade Restrictions](#)

[5 C.F.R. Part 302 – Employment in the Excepted Service](#)

[5 C.F.R. Part 315, Subparts B, G, and H – Career and Career-Conditional Employment](#)

[5 C.F.R. Part 353 – Restoration to Duty from Uniformed Service or Compensable Injury](#)

[5 C.F.R. Part 362 – Pathways Programs](#)

[5 C.F.R. § 302.304 – Order of consideration](#)

[5 C.F.R. § 302.401 – Selection and appointment](#)

[5 U.S.C. §§ 2108 \(1\) and \(2\) Veteran; disabled veteran; preference eligible](#)

Office of Personnel Management’s Qualification Standards

Department of the Treasury’s guidance material on the Pathways Programs

[Exec. Order No. 13,562](#), 75 Fed. Reg. 82585 (Dec. 3, 2010) – Recruiting and Hiring

Recent Graduates Department of the Treasury policies that cover any of the above.

70.24.4 Policy.

It is the policy of the Treasury Inspector General for Tax Administration to use Pathways as a means of offering developmental opportunities to students and recent graduates to inspire interest in permanent Federal Service and to attract a diverse group of talent to TIGTA to meet our current and future hiring needs. Pathways are to be used in conjunction with workforce planning, and as a supplement to, and not substitute for, the competitive examining process.

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A signed Memorandum of Understanding with Treasury's Office of Human Capital Strategic Management is required to use any of the Pathways Programs. TIGTA signed an MOU with Treasury allowing TIGTA to fully implement the Pathways Programs. This agreement is re-executed every two years. See templates in Microsoft Word\File\Personal\ Pathways Programs Templates for all forms associated with this Program.

Pathways consist of three excepted-service programs tailored to recruit, hire, develop, and retain students and recent graduates. Pathways Programs are as follows: the Internship Program, the Recent Graduates Program, and the Presidential Management Fellows Program.

Exhibit (600)-70.24.1 – Internship Program

The Internship Program replaces the previous Student Temporary Employment Program and Student Career Experience Program. The Internship Program is targeted towards students enrolled in a wide variety of different types of educational institutions, with paid opportunities to work in agencies and explore Federal careers while still in school.

Exhibit (600)-70.24.2 – Recent Graduates Program

The Recent Graduates Program targets individuals who have recently graduated from qualifying educational institutions or programs (above the high school level). To be eligible, applicants must apply within two years of degree or certificate completion, except for veterans precluded from doing so due to a military service obligation. These veterans may have up to six years to use their eligibility period.

Exhibit (600)-70.24.3 – Presidential Management Fellows Program

The Presidential Management Fellows Program is an OPM-managed program designed to attract outstanding men and women to Federal Service from a variety of academic disciplines and career paths who have a clear interest in, and commitment to, excellence in the leadership and management of public policies and programs. The PMF Program existed previously but was revised under Pathways.

70.24.5 Program Responsibilities.

The key parties involved in the Pathways are:

- a. Treasury Deputy Assistant Secretary for Human Resources and Chief Human Capital Officer – Office of Human Capital Strategic Management
- b. Treasury Presidential Management Fellows Program Coordinator
- c. TIGTA Presidential Management Fellows Program Coordinator
- d. Treasury Pathways Programs Officer
- e. TIGTA Pathways Programs Coordinator
- f. Bureau of the Fiscal Service
- g. Managers
- h. Mentors
- i. Program Participants

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Responsibilities for all key parties are outlined in Exhibit (600)-70.24.4 – Responsibilities.

70.24.6 Requirements for all Pathways Programs.

70.24.6.1 Workforce Planning. Pathways may be used only to supplement the overall competitive examining process rather than serve as a substitute. Pathways are to be used as part of an overall workforce planning strategy. Therefore, Pathways appointments shall not make up the majority of TIGTA's accessions, including a majority of accessions for any single entry-level position.

70.24.6.2 Positions Covered. TIGTA Pathways positions must meet all of the following criteria:

- a. Identified through the workforce planning as meeting the need for entry-level trainees;
- b. Is a position for which individuals can qualify on the basis of education alone (including any selective factors);
- c. Has progressively more responsible duties that provide career advancement opportunities (*i.e.*, position must provide for career ladder advancement);
- d. Has an established training program or is conducive to a formal training and development program, which TIGTA will design and implement; and
- e. Is subject to OPM approval, in accordance with the Pathways regulations.

Exception: Temporary internship positions (with a NTE date) are not subject to (c) and (d) as outlined above. All other criteria are applicable.

The Office of Mission Support's Human Capital and Personnel Security directorate will provide workforce planning measures to ensure an adequate number and type of permanent positions are available to convert Pathways participants who successfully complete their programs.

70.24.6.3 Announcements. Agencies are required to announce all opportunities for the Internship and Recent Graduates Programs in accordance with Executive Order 13562, which addresses public notice and merit-based procedures for Pathways recruitment. OPM will announce opportunities for the PMF Program.

When recruiting and accepting applications from outside the Treasury workforce, each Internship and Recent Graduates opportunity:

- a. Must be announced on the USAJOBS government-wide automated employment information system, open to the public; and
- b. Must be open to all US citizens.

When recruiting and accepting applications solely from TIGTA's workforce:

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- a. Each Internship or Recent Graduates opportunity open solely to TIGTA must be announced in a manner to reach the intended audience as determined by TIGTA (e.g., internal website, USAJobs)

The area of consideration may be limited to:

- a. TIGTA's workforce; or
- b. The geographic area where the position is located.

Announcements for the Internship and Recent Graduates Programs must be posted for a minimum of three business days unless, based on previous recruitment and hiring trends and activity, TIGTA has determined that an adequate number of candidates can be obtained within a shorter period.

Any decision to open a Pathways announcement for less than three business days, or to set a limit to the number of applications which will be accepted, must be documented in the examining file with the examining office's rationale, in advance.

If accepting applications for less than three business days:

- a. The announcement cannot close on a non-work day;
- b. The absolute minimum open period is through 11:59 p.m. on the work day following the opening date; and
- c. If setting a limit on the number of applications accepted, then all applications received until 11:59 p.m. on the date the limit is reached must be considered.

70.24.6.4 Accepting Applications. Agencies using the Pathways will be responsible for accepting applications for the Internship and Recent Graduates Programs. OPM will be responsible for accepting applications for the PMF Program. Applications for Pathways opportunities will be accepted through Treasury's automated CareerConnector system for efficiency of program operations and to ensure the capture of data used to conduct analysis, meet reporting requirements, and maintain oversight of the program.

70.24.6.5 Eligibility.

- a. Citizenship – Treasury Pathways participants must be United States citizens to be eligible for any Pathways appointment.
- b. Minimum Qualifications – For Pathways appointments, candidates must meet OPM qualification standards (including any written test that is part of the qualification standard), unless HCSM has approved an alternate set of qualification standards and it is issued as Treasury policy. The applicable qualification requirements must be stated in all TIGTA Pathways announcements.
- c. Program Specific Requirements – Pathways candidates must meet all eligibility requirements as set forth in the appropriate Program section of [5 C.F.R. Part 362](#) and addressed in this policy.

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70.24.6.6 Rating, Arranging, and Referring Qualified Applicants, and Selections.

Agencies will rate, arrange, refer, and make selection of qualified applicants in accordance with the provisions of [5 C.F.R. Part 302](#) (e.g., unranked, category-like rating, numerical rating), ensuring veterans' preference is applied accordingly. The pass over of a preference eligible with a compensable service connected disability of 30 percent or more requires prior Department and OPM approval.

For Pathways positions, including those covered by the Luevano Consent Decree (most GS-5/7 Recent Graduate positions), the assessments used may be any valid and job-related assessment (which may include OPM's Administrative Careers with America or USA Hire or assessments developed by agencies in conjunction with their subject-matter expert(s)).

70.24.6.7 Priority Reemployment List for the Excepted Service. It is mandatory to consider individuals on either the Treasury or TIGTA-specific PRL. TIGTA is required to notify the Department if it has an employee who becomes eligible for placement on the PRL so that all Treasury agencies can be notified.

Pathways appointments are exempt from provisions of the Reemployment Priority List, Career Transition Assistance Plan, and Interagency Career Transition Assistance Plan.

70.24.6.8 Appointment. Appointments may be made once all qualification requirements and eligibility requirements for the program have been met.

Prior to a Pathways appointment, selectees who occupy a position in the competitive service must be informed of, and must sign a written statement confirming that they understand, the outcome of voluntarily leaving the competitive service to accept an excepted service appointment, which does not guarantee conversion to a permanent position.

70.24.6.9 Career Ladder Promotions.

- a. Pathways participants are eligible to receive career ladder promotions up to the full performance level of the position to which they were appointed.
- b. Pathways participants must meet all qualification requirements for promotions in accordance with OPM Qualification Standards (or for Interns, any HCSM approved alternative qualification standard).
- c. Time-in-grade requirements must be met -- with a singular exception for the PMF Program (Exhibit (600)-70.24.3 – Presidential Management Fellows Program).

70.24.6.10 Conversions to the Competitive Service. Pathways Program participants who successfully complete the program and program requirements set forth in applicable Treasury and/or TIGTA-specific policies may be eligible for a noncompetitive conversion to a term or permanent position in the competitive service.

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****Interns on a temporary appointment (with a NTE date) do not have the option to convert.****

A Pathways participant who is noncompetitively converted to a competitive service term appointment may be subsequently noncompetitively converted to a permanent competitive service position.

70.24.6.11 Extensions (for Recent Graduates and PMF Programs). TIGTA may request an extension from HCSM of a Pathways participant appointment for up to 120 days for rare or unusual circumstances or situations; *i.e.*:

- a. Approved leave for medical reasons;
- b. Delayed completion of required training due to events beyond the participant's control;
- c. Bereavement; or
- d. Other unforeseen circumstances, which render an exception necessary (will be reviewed on a case-by-case basis).

Extension requests should be made in writing at least 30 days in advance of the requested extension.

Written requests should be addressed to the Associate Chief Human Capital Officer, HCSM, and sent to the Department's Pathways Program Officer for approval.

There are no provisions in either the OPM Pathways regulations or the Executive Order for extensions beyond 120 days. However, note that extensions due to military service obligation are covered by the Uniformed Services and Employment and Reemployment Rights Act regulations in [5 C.F.R. Part 353](#).

70.24.6.12 Termination. As a condition of employment, a Pathways appointment expires at the end of the appointment period or approved extension. Upon expiration, TIGTA must either, non-competitively convert the Pathways participant, if eligible, or terminate the appointment.

70.24.6.13 Records Retention. Records relating to positions covered by the Luevano Consent Decree must be kept indefinitely.

TIGTA is required to retain a temporary record sufficient to allow reconstruction of the action(s) for two years or until after the program has been formally evaluated by OPM, whichever comes first, including documentation on how candidates were rated and ranked (unless records are required to be retained for a longer period of time, *e.g.*, for a grievance or Equal Employment Opportunity investigation).

70.24.6.14 Oversight. Treasury reserves the right to impose reporting requirements, as deemed necessary, to monitor and review the use of Pathways.

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70.25 Reimbursement of Professional Credential Fees

70.25.1 Nature and Purpose.

This section establishes the policies and procedures for employees to request reimbursement for annual fees related to maintaining a professional credential.

Pursuant to 5 [United States Code \(U.S.C.\) Section \(§\) 5757](#), the Treasury Inspector General for Tax Administration (TIGTA) is authorized to use appropriated funds or funds otherwise available to pay for expenses for employees to obtain professional credentials, including expenses for professional accreditation, State-imposed and professional licenses, and professional certification; and examinations to obtain such credentials.

This policy authorizes those annual fees required to maintain the license or official certification needed to practice a particular profession. This includes certain costs related to licensing which are required in order for the employee to maintain the license. This policy does not authorize reimbursement for employees' voluntary membership in an organization of already credentialed professionals. **Employees will not be reimbursed for professional association membership fees unless membership is a prerequisite to maintaining the professional license or certification.** Except as otherwise authorized, TIGTA is prohibited from using appropriated funds to pay for: (1) membership fees or dues of an employee; or (2) expenses of attendance of an individual employee at meetings or conventions of members of a society or association under [5 U.S.C. § 5946](#).

This policy specifically excludes any employees occupying or seeking to qualify for appointment to any position that is excepted from the competitive service because of the confidential, policy-determining, policy making, or policy-advocating character of the position (Schedule C positions).

This policy does not address the use of appropriated funds or other funds available to TIGTA for training and development of employees or membership fees that are a necessary cost of the training, directly related to the training itself, or where payment of the membership fee is a condition precedent to undergoing training. Such payment and reimbursement are covered under TIGTA's training policy, Chapter (600)-70.19, and 5 [U.S.C. § 4109](#). The use of appropriated funds for an agency membership in a professional organization is addressed in Chapter (600)-70.19.15.3 of the TIGTA Operations Manual, and the payment for review courses and professional examinations is addressed in Chapter (600)-70.19.13 of the Operations Manual.

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70.25.2 Authorities.

[5 U.S.C § 5757](#), [5 U.S.C § 5946](#), Comptroller General Decision B-302548, Scope of Professional Credentials Statute, August 20, 2004, Comptroller General Decision B-289219, Pension Benefit Guaranty Corp.-Court Admission Fees, October 29, 2002

70.25.3 Policy.

As funding permits, TIGTA employees may be reimbursed for annual fees incurred in maintaining a professional credential or professional membership if having the credential or membership is a requirement in connection with their official duties and is a condition of employment with TIGTA. Professional credentials include only those items that are required for an individual to be licensed or otherwise certified to practice a particular profession and include licenses, certifications, and accreditations. Examples include annual State bar membership, court admission fees required of attorneys for admission to practice before a court if admission is necessary to carry out TIGTA's statutory mission, and other certifications that permit an employee to practice in a professional area.

Employees occupying positions that require the incumbents having a credential or professional membership to perform their official duties are eligible to receive reimbursement of fees in maintaining a professional credential or membership in a professional association. Professional credential and membership requirements are stipulated in the classified position descriptions of employees. TIGTA positions currently having credential or membership requirements include:

- General Attorney, GS-0905 – active membership in good standing in a State bar or the bar of a United States territory;
- Lead Fingerprint Specialist (Forensic Latent Specialist), GS-0072 – incumbent maintains certification in related scientific discipline;
- Investigative Specialist (Electronics), GS-1801 – maintains certification(s) in related electronic surveillance disciplines;
- Lead Forensic Document Analyst, GS-1397 – incumbent maintains certification in related scientific discipline; and
- Senior Fingerprint Specialist, GS-0072 – the knowledge, technical background and education necessary to meet the requirements for board certification in latent prints by the International Association for Identification.

Employees may only be reimbursed annually (once within a 12 month period, on a fiscal year basis) for fees in connection with one credential or one-year active, mandatory professional association membership fee (or equivalent in the case of multiple year membership fees), but not both. The membership fee must be a prerequisite to maintaining the professional license, certification or necessary to practice a particular profession. Penalties of late payment of fees will not be reimbursed. In addition, voluntary costs related to subscriptions to professional journals, sectional dues, or contributions to voluntary association funds will not be reimbursed. Mandatory portions

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of the membership fee (e.g., Interest on Lawyers' Trust Accounts (IOLTA) contributions) will be reimbursed.

The Director, Human Capital and Personnel Security (HCPS) will reevaluate positions as the need occurs. Functions should notify the Director, HCPS if there are changes in a position description that they believe renders it a covered position under this chapter.

70.25.4 Reimbursement Procedures.

Vouchers for reimbursement of professional credential fees may be filed only once a year and must adhere to the following guidelines:

- Employees will file for reimbursement of approved fees using the Local Voucher Feature within the ConcurGov System.
- Employees must select the expense type titled **NONTRAV 2524MISC SERVICES from the drop-down menu under Non-Mileage expenses** when claiming these fees.
- Employees must identify the type of fees claimed in the comments area in ConcurGov (e.g., State bar membership, annual fee for fingerprint credential).
- **Employees must submit their local voucher for reimbursement of approved fees by October 15 of each year.**
- Employees must ensure that the start date on the voucher is within the fiscal year fees are incurred.
- **Approving officials will review and approve or reject reimbursement request within seven workdays as required by (600)-40.5.40 Guidelines for Review of Travel Vouchers.** Approving officials should also refer to that manual section for additional information on reviewing all vouchers within the travel management system.

70.25.5 Required Documentation.

Employees are required to provide documentation to their claim for reimbursement. Employees must attach (scanned or faxed into ConcurGov) an invoice documenting full payment. Employees must also attach documentation showing the period covered by the fees and the completed self-certification form, Self-Certification of Professional Credential Fees (Exhibit 70.25.1 Self-Certification of Premiums Paid for Professional Liability Insurance).

The ConcurGov system will maintain the voucher and supporting documentation for six years and three months.

70.25.6 Accounting Information.

These fees will be expensed against BOC 2524 (Miscellaneous Services). Functions are responsible for funding reimbursement of these fees.

70.25.7 Taxability of Reimbursement.

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Reimbursements are considered non-taxable since the reimbursements meet the definition of an “accountable plan” under the Internal Revenue Code.

70.25.8 Employees Separating from TIGTA.

Separating employees who have worked for the period covered by the reimbursed fees will not be required to reimburse TIGTA upon separation. However, employees who separate from TIGTA before the covered period ends will be required to reimburse TIGTA a prorated amount from the effective date of separation. For example, an attorney’s State bar dues cover a 12-month period starting in July. In FY 2017, the attorney is reimbursed for dues covering the period of July 2017 to July 2018. If the employee is separated from TIGTA in August 2018, the attorney would not be required to reimburse TIGTA for those reimbursed dues. However, if the attorney is separated in May 2018, the attorney would have to reimburse TIGTA the prorated amount of the reimbursed dues covering May through July 2018.

Managers of separating employees will discuss this requirement with the employees during the Employee Exit Clearance Procedures described in Chapter (600)-70.3. In addition, managers will contact the Bureau of the Fiscal Service/Administrative Resource Center to begin repayment process.

70.25.9 Approval.

Approval for the reimbursement of professional credential fees is discretionary on the part of the function and is not an entitlement or benefit of employment. Reimbursement may be limited by availability of funding. Managers are required to review the voucher and the completed self-certification form (See Chapter (600)-70.25.5) for accuracy and to ensure the request is not a duplicate prior to approving. Managers must reject vouchers that do not include required documentation.

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70.26 New Employee Onboarding

70.26.1 Purpose.

This section establishes the responsibilities required to onboard a new employee to the Treasury Inspector General for Tax Administration (TIGTA). Functional offices may have additional requirements to the steps identified in this manual section.

As an organization that values its employees, it is critical for TIGTA to develop and deliver an engaging new employee onboarding experience that motivates, energizes, and helps new employees assimilate into their position. The Bureau of the Fiscal Service/Administrative Resource Center (BFS/ARC) staff begins the onboarding process using TIGTA's Entrance on Duty System (EODS). The Office of Mission Support/Human Capital & Personnel Security (OMS/HC&PS) provides resources to the manager and new employee to assist in the efficient and timely onboarding of the new employee. The manager works directly with the new employee to orient the new employee to TIGTA and his/her local office. The Manager's Employee Orientation Checklist provides systematic processes and guidelines for completing all onboarding activities.

70.26.2 EODS On-line On-boarding.

The **Entrance on Duty System (EODS)**, and its associated **CareerOrientation (CO)** application, is an integrated system that captures new hire information, eliminating the need for duplicate data entry into other systems.

[CareerLauncher](#) is a public, non-secure website that is provided to the candidate at the point an offer is extended. This site provides common information on the employment process, Federal benefits, holidays, pay programs, appointment types, as well as the benefits of working at TIGTA, its mission, history, and leadership.

[CareerOrientation](#) is a secure employee self-service system that enables the employee to complete the new hire documents remotely, before the first day of work. The site includes personal information such as; job location, job title, onboarding data, as well as segment-based information including appointment type, pay plan, contact information, and TIGTA specific benefits.

The two EODS Sites (CareerLauncher and CareerOrientation) allow the user to move quickly and efficiently through the onboarding process, while all necessary content and functionality is automatically populated throughout the next sections.

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Questions arising during, or related to the EODS On-line Orientation should be referred to employeeorientation@tigta.treas.gov.

70.26.3 TIGTA New Employee Orientation Website.

The TIGTA New Employee Orientation website is designed to provide new employees with the specific tools, resources, and the knowledge necessary to become a successful and productive TIGTA employee.

The website also provides managers with the tools and information needed to help ensure new employees have a meaningful on-boarding experience and is available on the TIGTA homepage under Personnel/Employee Orientation.

The Manager's Employee Orientation Checklist is provided to assist the manager and others involved in the process of onboarding employees with the tools and information necessary to efficiently and effectively orient a new employee to TIGTA and his/her local office. The Manager's Checklist provides a step-by-step process for completing the employee onboarding process.

The NEO website includes a TIGTA Quick Reference Guide and list of Frequently Asked Questions (FAQ's), and frequently used TIGTA acronyms for new employees. The website also includes a TIGTA New Employee Welcome Video from the Inspector General. On the site, you will also find a TIGTA "Meet our Leaders" organizational chart that includes the names and photos of all members of our Office of Chief Counsel and our Deputy and Assistant Inspector Generals. The website is divided into sections that each new employee must complete and/or review during their first few weeks at TIGTA.

Refer all questions arising during the TIGTA New Employee Orientation to HC&PS at: employeeorientation@tigta.treas.gov.

70.26.4 Responsibilities.

Bureau of the Fiscal Service

- Manage the online EOD websites in conjunction with TIGTA Human Capital & Personnel Security (HC&PS);
- Collect and process all necessary forms from new employees via the EODS website and the BFS Secure e-mail System (Zixmail);
- Send the "External Employee Selection" e-mail to the manager. This e-mail includes the name of the employee, their manager, and the employee's Entrance on Duty date (EOD);
- Send reporting instructions to each new employee and his/her manager containing the link to the EODS Online Orientation site, particulars about the new employees' selection (*i.e.*, position, annual salary, type of appointment, and effective date), and a contact for questions about reporting to the office.

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TIGTA Human Capital & Personnel Security

- Oversee the TIGTA onboarding process;
- Ensure the NEO website information is current;
- Adjust the NEO program as needed;
- Assign mandatory online and classroom training to new employees (*i.e.*, TIGTA New Employee Training Curriculum due within 60 days), and track completion via the [Integrated Talent Management System \(ITMS\)](#). The Mandatory New Employee Orientation Briefing orients new employees to the Performance Management, Equal Employment Opportunity, Reasonable Accommodations, and Personnel Security Programs;
- Prepare the new employee welcome and congratulatory e-mails and manager reminder e-mail;
- Send e-mail to the Security Awareness Training coordinator, TIGTA OMS Records Management, TIGTA IRS Data Access Liaison, and OIT, informing them of the new employee's EOD date, post of duty, and manager;
- Send reminder e-mail to the manager a week before their new employee's EOD date. This e-mail refers managers to the NEO website, the Manager's Employee Orientation Checklist, and other guidance. The e-mail also includes all forms that require an original signature (some forms may not be signed electronically) from the new employee;
- Send the welcome e-mail to the new employee on their first day and copy their immediate manager and executive. This e-mail welcomes the new employee to TIGTA and refers them to the TIGTA NEO website and the [employeeorientation@tigta.treas.gov mailbox for assistance](mailto:employeeorientation@tigta.treas.gov);
- Send the congratulatory e-mail to the new employee during their second week of work and copy their manager and executive;
- Manage, update, and maintain the TIGTA EODS in conjunction with BFS;
- Monitor the employeeorientation@tigta.treas.gov mailbox for customer questions.

TIGTA Managers

- Review the selection notifications provided by BFS and contact BFS with questions concerning the employee's selection;
- Verify positions requiring the filing of an Office of Government Ethics (OGE), Form 450 Confidential Financial Disclosure Report. If required, managers must provide the employee with information on where to obtain and file the form. Please refer to [Chapter 700-30](#) for more information;
- Follow the Manager's Employee Orientation Checklist and utilize the Onboarding Tool Kit to ensure the new employee is adequately oriented to TIGTA.
- Ensure the employee completes and reviews all requirements on the TIGTA New Employee Orientation website;

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- Ensure required onboarding forms are complete, copies provided to the employee, and completed forms e-mailed to the BFS Processing Branch via the BFS Secure e-mail System (Zixmail) or faxed to BFS at 304-480-8295 within three (3) business days of employee Entry on Duty (EOD). To send the new employee onboarding forms to BFS via their secure e-mail system, please follow the linked instructions.
 - Administer the Oath of Office;
 - Sign and date the Manager's Employee Orientation Checklist certifying the new employee has completed the necessary steps. Provide a signed copy to the employee and maintain a signed copy in the Employee Drop File for three years.

Employees

- Complete all requirements in the TIGTA EODS;
- Provide manager with completed required forms on the first day of employment;
- Review the TIGTA New Employee Orientation website and complete all requirements on the Manager's Employee Orientation Checklist.

70.26.5 Filing an OGE Form 450, Confidential Financial Disclosure Report.

Office of Government Ethics regulations require certain Government employees to file confidential financial disclosure reports. This requirement ensures compliance with conflict of interest laws and standards of conduct regulations. Outlined in [Chapter \(700\)-30.4.2 General Rule for Confidential Filers](#), lists the TIGTA are positions whose occupants are required to file an OGE Form 450 within TIGTA, along with instructions on how to file the form.

CHAPTER 600 – MISSION SUPPORT

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70.27 Student Loan Repayment Program

70.27.1 Purpose.

This section establishes the policy and guidelines for implementing the **Student Loan Repayment Program** within the Treasury Inspector General for Tax Administration (TIGTA). This program allows TIGTA to repay all or part of outstanding Federally-insured student loans and can be used in conjunction with other recruitment and retention incentives offered by TIGTA.

TIGTA has discretionary authority to repay certain types of Federally-insured student loans as a recruitment or retention incentive for highly qualified applicants or current employees. For any one individual, TIGTA may agree to provide student loan repayment benefits of up to \$10,000 per calendar year, subject to a cumulative maximum of \$60,000 per employee. The student loan payments are made directly to the loan holder and will not be paid to employees.

70.27.2 Authorities.

- 5 United States Code (U.S.C.) Section (§) 5379, Student Loan Repayments.
- 5 Code of Federal Regulations (C.F.R.), Part 537, Repayment of Student Loans.
- HRIS TN-01-07, Student Loan Repayment (corrected March 17, 2004).

70.27.3 Responsibilities.

Recommending Manager.

- Identify qualified applicants or current employee(s) for the student loan repayment benefit.
- Prepare written justification for the incentive and for the recommended amount of the incentive and the service period required.
- Sign and provide all required documentation to the functional head of office for review and approval.

Functional Head of Office.

- Review and approve the justifications and all other documentation.
- Assure that the criteria for offering and paying this incentive are applied fairly, consistently, and in accordance with TIGTA's policy.
- Provide required documentation to Director, Human Capital and Personnel Security (HCPS) for review and forwarding to the Principle Deputy Inspector General (PDIG) for final approval.

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- Verify the loan payment holder and amount due.
- Sign the certification and justification document.
- Sign the Student Loan Repayment agreement.

- Provide input to the Director, HCPS for reports due to the Office of Personnel Management (OPM).

HCPS

- Review the justifications and all other documentation for the incentive prior to sending them to the Principal Deputy Inspector General for approval.
- Determine if funds are available for the incentive.
- Sign the service agreement.
- Coordinate with the Bureau of the Fiscal Service (BFS) in assuring that loan payments are made.
- Provide required reports to the Office of Personnel Management (OPM) as required.
- Maintain the documentation and records as required.

BFS.

- Ensure the incentive is paid correctly.
- Provide the Director, HCPS with a report of those employees receiving an incentive on a quarterly basis.

PDIG.

- Review and approve final request and certification for the incentive.
- Review and approve waiver for additional loan payments when justified.
- Review and approve waivers of loan repayments when justified.

Employee/Applicant.

- Request the incentive and provide information required to the recommending manager.
- Provide required loan payment and loan holder information.
- Sign and fulfill the terms of the service agreement.
- Keep his or her manager informed about loan payment information.
- Follow all policies and procedures to maintain eligibility for the incentive.

70.27.4 Eligibility.

Any employee or applicant who is highly qualified is eligible to receive a student loan repayment, except those employees who currently occupy or will occupy a position excepted from the competitive service. Under 5 C.F.R. 537.104, TIGTA may offer loan repayment benefits to recruit or retain:

- Permanent employees (including part-time employees).
- Temporary employees who are serving on appointments leading to conversion to term or permanent appointments.

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- Term employees with at least three years left on their appointment, and employees serving on non-Schedule C.
- Excepted appointments who are eligible for non-competitive conversion to a term, career, or career conditional appointment.

70.27.4.1 Exclusions. The intent of this Student Loan Repayment incentive is to help TIGTA recruit individuals for Federal Service, not for agencies to compete with one another for employees. The OPM therefore discourages the use of this authority to recruit current Federal employees from other agencies.

70.27.5 Criteria for Payment of a Student Loan Repayment Program Incentive. Student loan repayments must be based on a written determination that in the absence of offering loan repayment benefits, the function would encounter difficulty either in filling the position with a highly qualified applicant or retaining a highly qualified employee in that position.

For retention purposes, the written determination must explain how the high or unique qualifications of the employee or special needs of the function for the employee's services makes it essential to retain the employee, and that in the absence of offering student loan repayment benefits, the employee would likely leave for employment outside the Federal Service. This determination, in turn, must be based on a written description of the extent to which the employee's departure would affect TIGTA's ability to carry out an activity or perform a function that is deemed essential to TIGTA's mission.

For recruitment purposes, the determinations (including the amount to be paid) will be made before the employee actually enters on duty in the position for which he or she was recruited.

When selecting employees to receive loan repayment benefits, the **functional head of office** must adhere to merit system principles and take into consideration the need to maintain a balanced workforce in which women and members of racial and ethnic minority groups are appropriately represented in Federal Service.

TIGTA may not offer to repay a student loan for an employee who is likely to leave for any position in any branch of the Federal Government.

Although the law does not require that an applicant or employee earn a degree, diploma, or certificate to be eligible for a student loan repayment benefit, the **functional head of office** will specify the types of degrees and levels necessary to recruit and retain employees to meet their functional needs before a student loan repayment is granted.

70.27.5.1 Points to Consider in Recommending Recruitment Incentives. TIGTA is not required to make loan payments in one lump sum. Making a loan payment in one lump

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sum to the loan holder on behalf of the employee accelerates the employee's tax liability and may increase the resulting tax burden.

TIGTA is not responsible for late fees assessed by the holder of an applicant's or employee's student loan. This will be stated in the loan repayment service agreements with employees. The **functional head of office** will, to the extent possible, ensure that the timing of the payment to the loan holder coincides with the date the loan payment is due.

Student loan payments are not subject to the aggregate limitation under 5 U.S.C. 5307. The aggregate limitation on pay applies to direct payments made to the employee, whereas student loan payments made for recruitment or retention purposes are paid to the loan holder on behalf of the employee.

Although a student loan payment is paid directly to the loan holder on behalf of the employee, the payment is nonetheless includible in the employee's gross income and wages for Federal employment tax purposes. Consequently, TIGTA will withhold and pay employment taxes from the employee's regular wages, the loan payment, or a separate payment made by the employee. Tax withholdings will be deducted or applied at the time any loan payment is made. TIGTA must report to the IRS the amount of student loan benefits it has provided to an employee.

70.27.6 Establishing the Amount of Incentive to be Paid.

The **recommending manager** will convey in his or her justification to the functional head of office his or her findings in regard to the criteria used to arrive at the loan repayment amount recommended. The policies and procedures for making loan repayments include:

- Payments will be at the discretion of TIGTA and are subject to such terms, limitations, or conditions as may be mutually agreed to in writing by the **functional head of office** and the employee or applicant. Payments may be applied only to the indebtedness outstanding at the time the TIGTA **functional head of office** and the employee or applicant enter into an agreement and may not begin before the employee or applicant enters on duty with TIGTA.
- Student loan repayment benefits will be in addition to basic pay and any other form of compensation otherwise payable to the employee involved.
- Tax withholdings will be deducted or applied at the time any payment is made.
- Before authorizing loan repayments, the **functional head of office** will verify with the holder of the loan that the employee has an outstanding student loan that qualifies for repayment. The **functional head of office** will also verify remaining balances to ensure that loans are not overpaid. More than one loan may be repaid as long as the loan repayments do not exceed the established limits.
- In determining the size of the loan payments, the requesting **functional head of office** will take into consideration the employee's value to that function, and how far in advance TIGTA can commit funds. If budgetary considerations are an

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issue, TIGTA has the discretion to determine the repayment benefit amount given to an employee each year. This type of arrangement will be included in the written service agreement with the employee. The amount paid by TIGTA is subject to all the following maximum limits:

- \$10,000 per employee per calendar year; and
- A total of \$60,000 per employee.
- The employee will be responsible for making loan payments on the portion of the loan(s) that continues to be the employee's responsibility. Payments do not exempt an employee from his or her responsibility and/or liability for any loan(s) the individual has taken out. The employee will also be responsible for any income tax obligations resulting from the loan repayment benefit.

Documentation of the approved arrangement will be included in the service agreement. The Student Loan Repayment Program Service Agreement Form can be found as a template in the Microsoft Word/File/New/Recruitment Forms.

Additional annual loan repayments may be authorized during the period of the initial service agreement subject to the **PDIG's** review and approval and recertification of funds availability. Requests for additional repayments must be submitted through **Director, HCSP** to the PDIG Deputy for approval.

A student loan repayment incentive may be paid in addition to other types of recruitment/retention incentives offered by TIGTA. The period of service required in other recruitment/retention incentives are exclusive from the period of service required under a student loan repayment service agreement. However, the specified period of service in the student loan repayment service agreement may begin at the same time and run concurrently with other service agreements.

Funding for student loan repayments will come from the budget of the **functional head of office** offering the repayment. Commitment to repay a loan will be re-certified annually by the **functional head of office**, subject to funds availability and the employee's performance. The actual cost of the student loan repayment is the full amount approved for repayment plus other mandated deductions (e.g., TIGTA's share of Social Security and Medicare) before the payment is made to the financial institution. These rates change each year, as does the salary amount subject to withholding. Payments cannot be made prior to an employee entering on duty.

70.27.6.1 Rate of Basic Pay. For purposes of calculating a Student Loan Repayment Program incentive, an employee's rate of basic pay includes a special rate under 5 C.F.R. part 530, subpart C; a locality payment under 5 C.F.R. part 531, subpart F, or similar payment under other legal authority, but excludes additional pay of any other kind. A Student Loan Repayment incentive is not part of an employee's rate of basic pay for any purpose.

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70.27.7 Procedures for Approval.

Each **functional head of office** is responsible for ensuring that decisions relating to the Student Loan Repayment Program are fair from one case to another within his/her function. The **recommending manager** must prepare and send a written justification for the payment of the incentive along with a **Student Loan Repayment Incentive Request and Certification Worksheet** to the functional head of office for approval. This will then be provided to the **Director, HCPS** for review prior to sending it to the **PDIG** for final approval. The Student Loan Repayment Incentive Request and Certification Worksheet Form can be found as a template in the Microsoft Word/File/New/Recruitment Forms.

70.27.8 Service Agreements.

Before any loan repayments may be made, the **functional head of office** will require that the employee or applicant sign a written agreement to complete a specified period of employment with that function and to reimburse TIGTA for loan repayment benefits if required. This agreement may also specify any other employment conditions the **functional head** considers to be appropriate, such as, but not limited to, the employee's position and the duties he or she is expected to perform, work schedule, or level of performance.

The minimum period of employment under a service agreement must be three years, regardless of the amount of loan repayment authorized. The **functional head of office** may establish service agreements of more than three years. The minimum service requirement is established in statute and may not be prorated. The **functional head** may state in the service agreement that increases or renewals of payments can be made without requiring the employee to enter into a new service agreement.

A service agreement in no way constitutes a right, promise, or entitlement for continued employment or noncompetitive conversion to the competitive service. This language will be stated in the service agreement.

The **functional head of office** will specify the beginning date of the service requirement in the applicant's or employee's service agreement. The service requirement begins at the time specified in the service agreement, but may begin no earlier than the time the service agreement is signed. For example, the **functional head** could make the student loan repayment benefits contingent on an employee's completion of a basic training program. The service agreement may state that, if the employee successfully completes the course, the service requirement begins at that time.

The service agreement will be provided to the **Director, HCPS** for review and approval.

70.27.9 Termination of Service Agreement.

An employee receiving loan repayment benefits from TIGTA will be ineligible for continued benefits if the employee:

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- Separates from TIGTA.
- Does not maintain an acceptable level of performance, as determined under standards and procedures prescribed by the **functional head of office**. The employee's most recent rating of record must be at least "Successful."
- Violates any of the conditions of the service agreement.

This incentive may be terminated at any time if it is determined that the incentive is no longer warranted, that the employee(s) no longer meet(s) eligibility criteria, that the business needs of the bureau have changed, that labor market factors have changed or due to budget constraints.

The **functional head of office** must notify an employee in writing when terminating a service agreement. The termination of a service agreement is not appealable.

Except as provided below, an employee who fails to complete the period of employment established under a service agreement will be indebted to the Federal Government and must reimburse TIGTA for the amount of any student loan repayment benefits the employee received.

Failure to complete the period of employment established under a service agreement occurs when the employee's service with TIGTA terminates before the employee completes the period of employment specified in the service agreement because:

- The employee is separated involuntarily on account of misconduct or performance.
- The employee leaves TIGTA voluntarily.

Reimbursement is not required when the employee fails to complete a period of employment established under a service agreement because:

- The employee is involuntarily separated for reasons other than misconduct or performance.
- The employee leaves TIGTA to accept another position within the Department of the Treasury without a break in service.
- The employee leaves TIGTA voluntarily to enter into the service of any other Federal agency, unless reimbursement to TIGTA is otherwise specified in the service agreement and the **PDIG** finds that waiver of the right of recovery is appropriate because the separation was due to personal or family hardship.

In addition, the **PDIG** may waive the right of recovery upon determination that recovery would be against equity and good conscience or against the public interest.

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If an employee leaves TIGTA for another Federal agency before completion of the service requirement, the gaining agency is not obligated to make any loan payments previously agreed to by TIGTA.

If an employee fails to reimburse TIGTA for the amount owed, a sum equal to the amount outstanding must be recovered from the employee under established debt collection procedures.

Any amount repaid, or recovered from an employee will be credited to the appropriation account from which the amount involved was originally paid. Any amount so credited will be merged with other sums in such account and will be available for the same purposes and period, and subject to the same limitations (if any), as the sums with which merged.

70.27.10 Accountability, Oversight and Records.

Treasury requires that TIGTA keep a record of each determination made and make such records available for review upon OPM's request. These records may be destroyed after three years or after OPM formally evaluates the program, whichever comes first.

Before December 1st of each year, TIGTA's **Director, HCPS** must submit a written report to OPM stating when TIGTA made student loan repayments on behalf of an employee during the previous fiscal year. With input from the **functional heads of office**, each report will include:

- The number of employees selected to receive this benefit.
- The job classifications of the employees selected to receive benefits.
- The cost to the Federal Government for providing benefits.

Functional heads of office are responsible for ensuring all actions governing the Student Loan Repayment Program incentives are in accordance with this policy. TIGTA's **Director, HCPS** is responsible for monitoring compliance with this policy and maintaining a record of each incentive granted under this policy. The **BFS** is responsible for ensuring the actual incentive is paid correctly and providing the Director, HCPS with a report of those employees receiving an incentive on a quarterly basis.

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70.28 Relocation Incentive Policy

70.28.1 Purpose.

This section establishes the policy, procedures and guidelines for the Treasury Inspector General for Tax Administration's (TIGTA) Relocation Incentive Program. Under this policy, TIGTA may pay a relocation incentive to a current employee of the Federal Government who must relocate to accept a position in a different geographic area if TIGTA determines that the position is likely to be difficult to fill in the absence of an incentive. In return, the employee must sign an agreement to fulfill a period of service of not more than four years with TIGTA. In addition, the employee must establish a residence in the new geographic area prior to payment.

70.28.2 Authorities.

- 5 United States Code (U.S.C.) 5753
- 5 Code of Federal Regulations (C.F.R.) part 575, Subpart B

70.28.3 Responsibilities.

Recommending Manager

- Identify positions and qualified current employee(s) for the relocation incentive.
- Prepare requests, certifications, other documents relating to the incentive, and provide these to the appropriate officials for approval.

Functional Head of Office

- Review and approve the justification and all other documentation.
- Assure that the incentive is applied fairly, consistently, and in accordance with TIGTA's policy.
- Provide required documentation to Director, Human Capital and Personnel Security (HCPS) for review and forwarding to Principle Deputy Inspector General (PDIG) for final approval.
- Sign the certification and justification document.
- Sign the relocation service agreement.
- Provide input to Director, HCPS for reports due to the Office of Personnel Management (OPM).

HCPS

- Review incentive requests and all other documentation for the incentive prior to sending them to the PDIG for approval.

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- Determine if funds are available for the incentive.
 - Sign the service agreement.
 - Coordinate with the Bureau of the Fiscal Service (BFS) in assuring that incentive payments are made.
 - Provide required reports to OPM as required.
 - Maintain the documentation and records as required.

BFS

- Ensure the approved incentive is paid correctly.
- Provide Director, HCPS with a quarterly report of those employees receiving an incentive.

PDIG

- Review and approve any requests for waivers of the requirement that the position be more than 50 miles away from the position held prior to the move.
- Review and approve any requests to OPM for waivers of the 25% limitation on the amount of the incentive.

Employee

- Sign and fulfill the terms of the service agreement.
- Follow all policies and procedures to maintain eligibility for the incentive.

70.28.4 Eligibility.

A relocation incentive may be paid to an employee whom is:

- Appointed to a General Schedule (GS) position.
- A senior-level or scientific or professional (SL/ST) position.
- A Senior Executive Service (SES) position.
- A law enforcement officer (LEO) position.
- Any position in a category for which payment of a relocation incentive has been approved by the OPM.

A relocation incentive may be paid only when the employee's current rating of record is at least "Fully Successful."

70.28.4.1 Exclusions. TIGTA may not pay a relocation incentive to:

- Presidential appointees.
- Noncareer appointees in the Senior Executive Service.
- Those in positions excepted from the competitive service by reason of their confidential, policy-determining, policy-making, or policy-advocating natures.
- Agency heads; or those expected to receive an appointment as an agency head.

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70.28.5 Criteria for Payment of a Relocation Incentive.

TIGTA may pay a relocation incentive to an employee of the Federal Government who relocates without a break in service to a different geographic area (permanently or temporarily), to accept a position when the position is likely to be difficult to fill.

A position is considered to be in a different geographic area if the worksite of the new position is 50 or more miles from the worksite of the position held immediately before the move. If the worksite of the new position is less than 50 miles from the worksite of the position held immediately before the move, but the employee must relocate (*i.e.*, establish a new residence) to accept the position, TIGTA's **PDIG** may waive the 50-mile requirement and pay the employee a relocation incentive. In all cases, an employee must establish a residence in the new geographic area before TIGTA will pay the employee a relocation incentive.

A position is difficult to fill if the agency is likely to have difficulty recruiting candidates with the competencies required for the position in the absence of a relocation incentive. In making this determination, an agency must consider and document the following factors, as applicable to the case at hand:

- The availability and quality of candidates possessing the competencies required for the position, including the success of recent efforts to recruit candidates for similar positions using indicators such as offer acceptance rates, the proportion of positions filled, and the length of time required to fill similar positions.
- The salaries typically paid outside the Federal Government for similar positions.
- Recent turnover in similar positions.
- Employment trends and labor market factors that may affect the agency's ability to recruit candidates for similar positions.
- Special or unique competencies required for the position.
- Agency efforts to use non-pay authorities, such as special training and work scheduling flexibilities, to resolve difficulties alone or in combination with a relocation incentive.
- The desirability of the duties, work or organizational environment, or geographic location of the position.
- Other supporting factors.

TIGTA has full discretion on whether or not to offer a relocation incentive. The incentive is not considered part of the employee's rate of basic pay for any purpose. An employee may not receive a relocation incentive until he/she has signed a service agreement with TIGTA and has entered on duty. Funding for this incentive will come from the budget of the **functional head of office** offering the incentive

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Payments can be made as following:

- As an initial lump-sum payment at the commencement of the service period required by the service agreement.
- In installments throughout the service period required by the service agreement.
- As a final lump-sum payment upon the completion of the full service period required by the service agreement.
- Combination of these payment methods.

70.28.6 Justification for Payment of a Relocation Incentive.

The **recommending manager** must convey in his or her written justification the criteria used to arrive at the incentive amount (percentage of basic pay) recommended. The justification must be provided to the **functional head of office** for review and approval.

The determination to offer a relocation incentive must be made before the employee enters on duty in the position at the new duty station. TIGTA will authorize payment of relocation incentives on a case-by-case basis for each employee. However, the **PDIG** may waive the case-by-case approval requirement when a group of employees is subject to a mobility agreement or when a major TIGTA organizational unit is relocated to a new duty station and the **functional head of office** determines that relocation incentives are necessary to retain these employees to ensure a continuation of operations without undue disruption. Under such a waiver, the **PDIG** must specify the group of employees covered, the conditions under which the waiver is approved, and the period of time during which the waiver may be applied. Groups of employees must be approved for relocation incentives using the same criteria that apply to individuals.

For each determination to pay a relocation incentive, the **recommending manager** will document in writing:

- The basis for determining that a position is likely to be difficult to fill.
- The basis for authorizing an incentive.
- The basis for the amount and timing of the approved incentive payment and the length of the required service period.
- That the worksite of the employee's new position is not in the same geographic area as the worksite of the position held immediately before the move (or that a waiver was approved) and that the employee established a residence in the new geographic area.

70.28.6.1 Points to Consider in Recommending Relocation Incentives. The **recommending manager** may want to consider the following:

- A relocation incentive requires the employee to sign a service agreement to remain employed by TIGTA for a minimum period of time, thus it can be perceived as a disincentive.

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70.28.7 Establishing the Amount of Incentive to be Paid.

A relocation incentive may not exceed 25 percent of the employee's annual rate of basic pay in effect at the beginning of the service period multiplied by the number of years (including fractions of a year) in the service period (not to exceed four years). With OPM approval, this cap may be raised to 50 percent (based on a critical agency need), as long as the total incentive does not exceed 100 percent of the employee's annual rate of basic pay at the beginning of the service period.

To determine the number of years in a service period, divide the total number of calendar days in the service period by 365 and round the result to two decimal places. For example, a service period covering 39 biweekly pay periods equals 546 days, and 546 days divided by 365 days equals 1.50 years.

Additional information on calculating the maximum relocation incentives for service periods of various lengths can be found on the OPM web page entitled, "***Calculating Maximum Recruitment and Relocation Incentives.***"

TIGTA may pay the incentive as an initial lump-sum payment at the beginning of the service period, in installments throughout the service period, as a final lump-sum payment upon completion of the service period, or in a combination of these methods. TIGTA will not pay a relocation incentive until the employee establishes a residence in the new geographic area.

70.28.7.1 Rate of Basic Pay. For the purpose of calculating a relocation incentive, an employee's rate of basic pay includes a special rate under 5 C.F.R. part 530, subpart C, a locality payment under 5 C.F.R. part 531, subpart F, or similar payment under other legal authority, but excludes additional pay of any other kind. A relocation incentive is not part of an employee's rate of basic pay for any purpose.

The **recommending manager** must ensure that the dollar amount of the incentive equals the approved percentage of the employee's rate of basic pay.

70.28.8 Procedures for Approval.

The **recommending manager** must submit a written justification for the payment of the incentive along with a **Relocation Incentive Request and Certification Worksheet**. Any intermediate managers must review and approve each determination to pay a relocation incentive and provide the worksheet to the **functional head of office** for approval. Each **functional head** is responsible for ensuring that decisions for relocation incentives are applied consistently from one case to another within his/her function. The Relocation Incentive Request and Certification Worksheet Form can be found as a template in the Microsoft Word/File/New/Recruitment Forms.

For each relocation incentive authorized, the **recommending manager** must document in writing:

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- The basis for determining that the position is likely to be difficult to fill in the absence of a relocation incentive.
- The amount and timing of the incentive payments.
- The length of the service period.
- That the worksite of the new position is in a different geographic area than the previous position.

70.28.9 Service Period.

Before receiving a relocation incentive, an employee must sign a written agreement to complete a specified period of employment with TIGTA at the new duty station. The service agreement will specify:

- The length, commencement, and termination dates of the service period.
- The amount of the incentive.
- The method and timing of incentive payments.
- The conditions under which an agreement will be terminated by TIGTA.
- Any TIGTA or employee obligations if a service agreement is terminated (including the conditions under which the employee must repay an incentive or under which TIGTA must make additional payments for partially completed service).
- Any other terms and conditions for receiving and retaining a relocation incentive.

The Relocation Incentive Program Service Agreement Form can be found as a template in the Microsoft Word/File/New/Recruitment Forms.

A relocation incentive service period must begin on the first day of a pay period, end on the last day of a pay period, and may not exceed four years. There is no minimum service period for relocation incentives.

70.28.10 Termination of Service Agreement.

The **functional head of office** may unilaterally terminate a relocation incentive service agreement based solely on that function's needs, in which case the employee is entitled to relocation incentive payments attributable to completed service and to retain any incentive payments already received that are attributable to uncompleted service.

The **functional head** will terminate a service agreement if an employee is demoted or separated for cause (*i.e.*, for unacceptable performance or conduct), receives a rating of record lower than "Successful" during the service period, or otherwise fails to fulfill the terms of the service agreement. In such cases, the employee may retain any relocation incentive payments attributable to completed service but must repay any portion of the incentive attributable to uncompleted service. TIGTA is not obligated to pay the employee any outstanding incentive payment attributable to completed service unless such payment was required under the terms of the relocation incentive service agreement.

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The **functional head of office** will notify an employee in writing when it terminates a relocation incentive service agreement. The termination of a service agreement is not grievable or appealable.

70.28.11 Accountability, Oversight and Records.

TIGTA is required to keep a record of each determination to pay a relocation incentive and make such records available for OPM's review upon request. These records may be destroyed after three years.

With input from each **functional head of office**, **HCPS** will provide OPM an annual report to include:

- A description of how TIGTA used the authority to pay relocation incentives during the previous calendar year.
- The number and dollar amount of relocation incentives paid during the previous calendar year by occupational series and grade, pay level, or other pay classification.
- Other information, records, reports, and data as OPM may require.

The **functional head of office** is responsible for ensuring all actions governing the payment of recruitment incentives are in accordance with this policy. The **HCPS** is responsible for monitoring the use of this provision and maintaining a record of each incentive granted under this policy. The **BFS** is responsible for ensuring the approved incentive is paid correctly and providing TIGTA HCPS with a quarterly report of those employees receiving an incentive.

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70.29 Recruitment Incentive Program

70.29.1 Purpose.

This section establishes the policy, procedures and guidelines for the Treasury Inspector General for Tax Administration's (TIGTA) Recruitment Incentive Program. TIGTA's policy is to pay a recruitment incentive to eligible individuals when needed to enhance TIGTA's ability to recruit for critical hard-to-fill positions. A recruitment incentive is a one-time payment offered to eligible individuals who are newly-appointed to eligible positions within TIGTA if it has been determined that the position is likely to be difficult to fill in the absence of an incentive.

70.29.2 Authorities.

- 5 United States Code (U.S.C.) 5753
- 5 Code of Federal Regulations (C.F.R.) 575 Subpart A

70.29.3 Responsibilities.

Recommending Manager

- Identify qualified applicants and positions for the recruitment incentive.
- Prepare and sign written justification for the incentive and provide this to the Function Head for approval.
- Prepare a written justification for the recommended amount of the incentive and the service period required.
- Sign and provide all required paperwork to the functional head of office for review and approval.

Functional Head of Office

- Review and approve the recruitment incentive for difficult-to-fill positions.
- Review and approve the justification and all other paperwork.
- Assure that the criteria for offering and paying this incentive are applied fairly and consistently and in accordance with TIGTA's policy.
- Provide required documentation to Director, Human Capital and Personnel Security (HCPS) for review and forwarding to the Principal Deputy Inspector General (PDIG) for final approval.
- Sign the certification and justification document.
- Sign the recruitment service agreement.
- Provide input to Director, HCPS for reports due to the Office of Personnel Management (OPM).

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HCPS

- Review the justification and all other paperwork for the incentive prior to sending them to the PDIG for approval.
- Determine if funds are available for the incentive.
- Sign the service agreement.
- Coordinate with the Bureau of the Fiscal Service (BFS) in assuring that incentive payments are made.
- Provide required reports to the Office of Personnel Management (OPM) as required.
- Maintain the paperwork and records as required.

BFS

- Ensure the actual incentive is paid correctly.
- Provide Director, HCPS with a quarterly report of those employees receiving an incentive.

PDIG

- Review and approve final request and certification for the incentive.
- Review and approve any requests to OPM for waivers of the 25 percent limitation on the amount of the incentive.

Employee

- Sign and fulfill the terms of the service agreement.
- Follow all policies and procedures to maintain eligibility for the incentive.

70.29.4 Eligibility.

A recruitment incentive may be paid to an employee who is:

- Appointed to a General Schedule (GS) position.
- A senior-level or scientific or professional (SL/ST) position.
- A Senior Executive Service (SES) position.
- A law enforcement officer (LEO).
- Any position in a category for which payment of a recruitment incentive has been approved by OPM.

70.29.4.1 Exclusions. TIGTA may not pay a recruitment incentive to employees in a position:

- To which the individual was appointed by the President; in the SES as a non-career appointee; which has been excepted from the competitive service by reason of its confidential, policy-determining, policy-making or policy-advocating character.
- Designated as a head of an agency; or in which the employee is expected to receive an appointment as the head of an agency.

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70.29.5 Criteria for Offering a Recruitment Incentive.

A **functional head of office** may offer a recruitment incentive only when he/she determines that TIGTA would encounter difficulty filling a position without paying such an incentive. This determination may be made before or after recruitment efforts have begun. If the determination is made before recruitment efforts have begun, then a statement must appear in the vacancy announcement that “difficulty in recruiting may warrant considering payment of a recruitment incentive up to 25 percent of base pay.” The **functional head of office** must approve a decision to offer a recruitment incentive before the employee enters on duty.

The **functional head of office** has full discretion on whether or not to offer a recruitment incentive. The incentive may be a lump-sum payment and is not considered part of the employee’s rate of basic pay for any purpose. An employee may not receive a recruitment incentive until he/she has signed a service agreement with TIGTA and has entered on duty. Funding for this incentive will come from the budget of the **functional head of office** offering the incentive.

Payments can be made as following:

- As an initial lump-sum payment at the commencement of the service period required by the service agreement.
- In installments throughout the service period required by the service agreement.
- As a final lump-sum payment upon the completion of the full service period required by the service agreement.
- Combination of these payment methods.

The **functional head of office** may offer a recruitment incentive to fill a single position or a targeted group of positions that have been designated as “difficult to fill.” A written justification is required in either case.

70.29.6 Justification for Offering a Recruitment Incentive.

The **recommending manager** must document the justification for offering a recruitment incentive based on the criteria established for payment of an incentive. The **functional head of office** must review and approve the justification. Specifically, the following criteria must be included in the justification.

- The availability and quality of candidates possessing the competencies required for the position, including the success of recent efforts to recruit candidates for similar positions, using indicators such as offer-acceptance rates, number of positions to fill, and length of time required to fill similar positions.
- Salaries typically paid outside the Federal Government for similar positions.
- Recent turnover in similar positions.
- Employment trends and labor-market factors that may affect the ability to recruit candidates for a similar position now or in the future.

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- Special qualifications needed for the position and the degree to which candidates meet those qualifications.
 - Agency efforts to use non-pay authorities, such as special training and work scheduling flexibilities, to resolve difficulties alone or in combination with a recruitment incentive.
 - The desirability of the duties, work, or organizational environment, or geographic location of the position.
 - Determine service period for agreement.
 - Other supporting factors.

70.29.7 Establishing the Amount of Incentive to be Paid.

A recruitment incentive may be any percentage of the employee's annual rate of basic pay ranging from five percent to 25 percent, but may not exceed 25 percent of the employee's annual rate of basic pay in effect at the beginning of the service period multiplied by the number of years (including fractions of a year) in the service period (not to exceed four years). With the **PDIG's** and OPM's approval, this cap may be increased to 50 percent (based on a critical agency need) as long as the total incentive does not exceed 100 percent of the employee's annual rate of basic pay at the beginning of the service period. (See 5 C.F.R. 575.109(c).)

The incentive may be paid as an initial lump-sum payment at the beginning of the service period; in installments throughout the service period; as a final lump-sum payment upon completion of the service period; or in a combination of all of these methods.

70.29.7.1 Rate of Basic Pay. For purposes of calculating a recruitment incentive, an employee's rate of basic pay includes a special rate under 5 C.F.R. Part 530, Subpart C; a locality payment under 5 C.F.R. Part 531, Subpart F, or similar payment under other legal authority, but excludes additional pay of any other kind. A recruitment incentive is not part of an employee's rate of basic pay for any purpose.

The **recommending manager** must ensure that the dollar amount of the incentive equals the approved percentage of the employee's rate of basic pay.

70.29.8 Procedures for Payment.

The **recommending manager** must submit a written justification for the payment of the incentive along with a **Recruitment Incentive Request and Certification Worksheet**. A second level manager must review and approve each determination to pay a recruitment incentive and provide the worksheet to the **functional head of office** for approval. Each **functional head** is responsible for ensuring that the criteria for offering and paying recruitment incentives are applied consistently within his/her function. Worksheet Form can be found as a template in the Microsoft Word/File/New/Recruitment Forms.

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70.29.9 Service Period and Agreements.

The **functional head of office** may prepare a service agreement with a period that may vary based on the amount of the recruitment incentive an employee receives, but the period may not be less than six months or more than four years in duration. The service period must begin upon commencement of service with TIGTA and end on the last day of a pay period.

For the purpose of determining the number of years in a service period, divide the total number of calendar days in the service period by 365 and round the result to two decimal places. For example, a service period covering 39 biweekly pay period equals 546 days, and 546 days divided by 365 days equals 1.50 years.

Additional information on calculating the maximum retention incentives for service periods of various lengths can be found on the OPM web page entitled Calculating Maximum Recruitment and Relocation Incentives.

TIGTA may not pay a recruitment incentive until the employee has signed a written service agreement. Service agreements must contain the information required by 5 C.F.R. 575.110 and Departmental policy. A Recruitment Incentive Service Agreement Form can be found as a template in the Microsoft Word/File/New/Recruitment Forms.

70.29.10 Termination of Service Agreement.

The **functional head of office** may unilaterally terminate a recruitment incentive agreement based solely on TIGTA's management needs. An employee whose service agreement is terminated under this authority is entitled to all recruitment incentive payments attributable to completed service, and to retain any portion of a recruitment incentive payment that he or she received that is attributable to uncompleted service.

If an employee receiving a recruitment incentive receives a rating lower than "Successful" on an annual appraisal, is demoted or separated for cause, or otherwise fails to fulfill the terms of the service agreement, the **functional head of office** must terminate the service agreement. In such cases, the employee may retain any recruitment incentive received attributable to completed service, but he/she must repay any portion of the incentive attributable to uncompleted service. Incentive payments attributable to completed service but not received by the employee at the time of the service agreement's termination should not be paid to the employee unless required by the agreement.

The **functional head of office** will notify an employee in writing when terminating a recruitment incentive service agreement. The termination of a service agreement is not appealable.

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70.29.11 Accountability, Oversight and Records.

The **functional head of office** is responsible for ensuring all actions governing the payment of recruitment incentives are in accordance with this policy. TIGTA's **HCPS** is responsible for monitoring the use of this provision and maintaining a record of each incentive granted under this policy. These records may be destroyed after three years.

The **BFS** is responsible for ensuring the actual incentive is paid correctly and providing HCPS with a quarterly report of those employees receiving an incentive.

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70.30 Content Submission Requirements for Uploading Content to the Learning Management System

70.30.1 Introduction.

This guidance is for functions that wish to have training content or other learning presentations loaded into the Learning Module of the Integrated Talent Management System (ITMS). It provides an overview of the processes and responsibilities for uploading and testing content submitted by the Treasury Inspector General for Tax Administration (TIGTA) functions in ITMS. The information provided in this policy should be used as a baseline in the design and development of TIGTA e-Learning products. Currently, Treasury bureaus, including TIGTA, are using Articulate software to convert content and to make such content compliant with Section 508 of the Rehabilitation Act of 1973, as well as the Shareable Content Object Reference Model (SCORM) and standards from the Aviation Industry Computer Based Training Committee (AICC).

70.30.2 Background.

The ITMS is an Internet-accessible system composed of integrated modules that will facilitate a talent management environment based on integrated human capital processes and shared data. The ITMS modules include Learning, Performance, Succession Planning, Workforce Planning, and Analytics. The Learning Module provides easy access to professional development courses, reference books, and resources. In addition, ITMS is used by all Treasury bureaus to manage employees' training needs, including training request, mandatory training, and recording training activities.

70.30.3 Definitions.

Articulate – Software to create an e-Learning course from PowerPoint.

e-Learning – Learning that is delivered via electronic means such as computer-based training and Web-based training.

Integrated Talent Management System (ITMS) – An integrated software suite that addresses the four components of talent management: recruitment; performance management; learning and development; and compensation management.

Learning Management System (LMS) – Learning management system hosts e-Learning content and enables the delivery and tracking of training activities.

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SCORM/AICC – Shareable Content Object Reference Model (SCORM) and Standards from the Aviation Industry Computer Based Training Committee (AICC) are both designed to pass information back and forth between a course and TLMS. The information is passed through variables, and allows things such as bookmarking, tracking of progress, test scoring and ensuring an employee completes the entire course before it is marked as successful.

Section 508 – Section 508 is part of the Rehabilitation Act of 1973 enacted to overcome barriers in information technology for people with disabilities. All content made available through electronic means must be Section 508 compliant. An accessible document is usable by everyone, including people with disabilities. People with disabilities must have access to information and data that is comparable to that provided to people who are not individuals with disabilities.

70.30.4 Responsibilities.

Content Owner (Program Subject Matter Expert (SME)) responsibilities include:

- Developing a presentation using Microsoft PowerPoint;
- Serving as the point of contact;
- Providing all content related information (see [Submission of Content](#) subsection) to [*TIGTA OMS TLMS Content](#);
- Requesting the upload of the content to ITMS to the Office of Mission Support, Human Capital & Personnel Security (HC&PS);
- Performing user acceptance testing once the content is loaded into the ITMS staging environment (*Run through the course the way an end-user would*);
 - *Does the course load?*
 - *Does the sound play?*
 - *Do you move smoothly through the course?*
 - *Does the content match what you submitted?*
 - *Does the course record in your Completed Work?*
 - *Can you print the completion certificate?*
- Providing HC&PS names of individuals to test content;
- Working with HC&PS to resolve issues that arise during testing;
- Validating that the courseware works properly as intended; and
- Notifying HC&PS of testing results and informing when to move content to ITMS production.

The HC&PS responsibilities include:

- Converting content using Articulate to ensure the content meets SCORM/AICC and Section 508 compliance guidelines and requirements;

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- Requesting the Treasury content manager upload the content to ITMS staging environment;
- Informing the content owner when the content is ready for testing;
- Granting access to testers to the staging environment;
- Performing user acceptance testing to ensure the course runs properly from a systems standpoint on standard TIGTA-issued desktops;
- Working with the Treasury content manager to resolve any issues that may arise during testing;
- Requesting the Treasury content manager to move the content to production once testing is successful; and
- Assigning training to identified users.

Treasury Content Manager responsibilities include:

- Ensuring content is SCORM/AICC and Section 508 compliant;
- Loading the content to ITMS staging environment;
- Assisting HC&PS in resolving issues; and
- Loading content to ITMS production.

70.30.5 Guidance for Content Owners.

Content owners will develop their content in Microsoft PowerPoint. The software supports training that includes graphics/photos, audio, and video/animation. The ITMS supports short video of about 15 minutes long. Provided below are general recommendations for creating a quality presentation using PowerPoint.

When preparing your presentation, ensure the following:

- Use slide layouts in PowerPoint to create your presentation. It is important to use the automated title and text regions to ensure accurate alignment.
- Use animation in PowerPoint carefully. Animation text in PowerPoint using “add effect” will be static in HTML.
- Group images on your slides so that when an image is tagged in HTML, it is just one image tagged instead of multiple images.
- Create charts and tables within PowerPoint. Do not cut and paste them from another program such as Excel or Word.
- Do not use sound clips, video clips, java applets, or program objects. These cannot be easily converted into HTML. Sound clips must be sent in a separate file using a naming convention with the page number it corresponds to.

70.30.5.1 Preparing Content to be Placed into ITMS. Review and edit the content to ensure that it is free from grammatical and spelling errors. Ensure that all references listed in the content are correct. In addition, ensure all hyperlinks contained within the content work. Content should be reviewed and approved by your functional management before submission to HC&PS.

70.30.6 Submission of Content.

The Content Owner will e-mail the PowerPoint presentation to [*TIGTA OMS TLMS Content](#). There is an estimated one to four weeks' time period from submission of content to availability in ITMS production. The content must be submitted in final format to prevent any delays for uploading to ITMS.

A content upload request must include the following in the e-mail:

- Title;
- Description;
- Quiz questions and answers, if applicable;
- Due date;
- List of designated employees to assign course; and
- Whether the course is mandatory or optional for TIGTA employees.

Note: Mandatory training for all TIGTA employees will precede other content requests.

70.30.7 Description of the Process.

Content owners, functional LMS Administrators, and HC&PS will use the following process for content that will be tested and hosted on ITMS:

- Content owners will develop and finalize presentation using Microsoft PowerPoint and submit the finalized content to [*TIGTA OMS TLMS Content](#).
- The HC&PS will convert content using Articulate to make SCORM/AICC and Section 508 compliant.
- The HC&PS will make a request to Treasury to upload content to the ITMS staging environment for testing. The HC&PS will notify the content owner when the content is available for testing.
- Content Owners, functional LMS Administrators, or other designated persons will test their content to ensure that it runs as expected. If any issues occur or changes need to be made, the content owner will discuss with HC&PS.
- Once the content owner approves the training in the staging environment, they will inform HC&PS that the content is ready to be moved to ITMS production.
- Based on the confirmation from the content owner, HC&PS will request that Treasury move the content to production.

70.30.8 Additional Guidance.

For additional training guidance, please see [Chapter \(600\)-70.19 Training](#).

CHAPTER 600 – MISSION SUPPORT

70 – Personnel

70-31 Performance Management Program

70.31.1 Purpose.

This section establishes policies and procedures for managing the performance of non-Senior Executive Service (SES) employees. This Performance Management Program (PMP) utilizes the employee appraisal process to communicate performance expectations, provide feedback on performance, identify developmental needs, reward high-level performers, and ensure accountability for achieving results. The PMP aligns employee performance expectations with the Treasury Inspector General for Tax Administration's (TIGTA) mission and strategic and organizational goals.

70.31.2 Scope.

This PMP applies to all TIGTA employees except Senior Executive Service employees and employees occupying positions appointed by the President.

70.31.3 Authorities.

- 5 United States Code (U.S.C.) Chapters 43 and 53
- 5 Code of Federal Regulations (C.F.R.) Parts 293, 351, 430, 432, 451, 531, and 752
- Treasury Personnel Policy Manual Chapter 430

70.31.4 Definitions.

Acceptable Level of Competence – Performance by an employee that warrants advancement of the employee's rate of basic pay to the next higher step of the grade or the next higher rate within the grade of his or her position.

Additional Performance Element – A dimension or aspect of performance that is not a critical or non-critical element. Such elements are not considered in assigning a summary level but, like critical and non-critical elements, are useful for purposes such as communicating performance expectations and serving as the basis for granting awards. Such elements may include, but are not limited to, objectives, goals, program plans, work plans, and other means of expressing expected performance.

Career Development Plan (CDP) – A tool to assist employees in career and personal development. The CDP may be developed by the employee and the employee's supervisor to identify an employee's short and long-term learning and developmental goals.

Critical Element – A work assignment or responsibility of such importance that unacceptable performance on the assignment or responsibility would result in a

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determination that the employee's overall performance is unacceptable. Such performance elements shall be used to measure performance only at the individual level. A critical element must be specific, measurable, and aligned to TIGTA's mission and strategic and organizational goals.

Drop File – A file a manager maintains for employees for documentation not related to performance including training records, Telework agreements, leave counseling and copies of disciplinary actions.

Element Rating – An assessment of the employee's level of performance for a critical element. The levels of performance for an element rating are Outstanding, Exceeded, Successful, and Unacceptable (except Met and Not Met for managers' Manager's Responsibilities critical element or an Additional Performance Element).

Employee Performance File – A file that contains summary performance appraisal records, including performance appraisals and job elements and standards upon which they are based. See (600)-70.22, Employee Performance and Drop Files, for additional information.

Interim Rating – A formal appraisal and rating of an employee's performance for a period of 90 calendar days or more issued when certain significant changes occur that impact the employee (e.g., change in position, change in manager, etc.). See (600)-70.31.9 for additional information.

Minimum Rating Period – The 90 calendar day period during which an employee must have performed under an established performance plan before a rating of record may be issued to the employee.

Narrative Summary – A written summary that addresses an employee's significant performance achievement(s) or result(s) or observable behavior(s) relative to his/her performance elements and standards for the rating period.

Non-Critical Element – A dimension or aspect of performance, exclusive of a critical element, that is used in assigning a summary level. Such elements may include, but are not limited to, objectives, goals, program plans, work plans, and other means of expressing expected performance.

Performance – Accomplishment of work assignments or responsibilities.

Performance Improvement Plan (PIP) – A written plan that provides an employee, whose performance has been determined unacceptable in one or more critical elements at any time during the rating period, an opportunity to demonstrate an acceptable level of performance. A PIP includes the critical element(s) in which the employee's performance is unacceptable; possible aids (coaching, training, etc.) and a clear and specific statement of what the employee must do to perform at the acceptable level.

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Performance Plan – The performance elements and their standards as written in the applicable performance appraisal form, which describes employee performance expectations for the rating period.

Performance Standard – A statement of the performance expectations or requirements for a performance element that must be met to be appraised at a particular level of performance. The standards are written in terms of specific measures including quality, quantity, timeliness, cost-effectiveness, and/or manner of performance.

Progress Review – Communication between a manager and an employee concerning the employee's progress towards meeting the performance standards for each performance element in the employee's performance plan. At a minimum, one formal progress review must be held during the rating period, generally at the midpoint in the period.

Rating Cycle – An established timeframe of twelve consecutive months for which an appraisal program will operate within. TIGTA's rating cycle runs from October 1 – September 30 annually.

Rating Official – Generally, the employee's immediate supervisor, who communicates expectations to the employee at the beginning of the rating period, conducts progress reviews and evaluates the employee's performance and assigns the rating of record. See (600)-70.31.5 for additional information.

Rating of Record - The performance rating prepared at the end of the rating period evaluating an employee's performance as compared to the elements and standards over the entire rating period, including the assignment of a summary rating level.

Rating Period – The period of time for which an employee is placed on an established performance plan for which the performance will be reviewed and a rating of record will be prepared.

Reviewing Official – A second- or higher-level manager who, before a summary rating of Unacceptable may be issued, must concur with the rating official's determination that an employee is not performing at an acceptable level (*i.e.*, Unacceptable and/or Not Met) in one or more critical elements.

Self-Assessment – A narrative of accomplishments provided by the employee about his or her performance of assigned duties and responsibilities as they relate to established performance plan elements and standards. See (600)-70.31.7.7, for additional information.

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Summary Rating – The summary rating level in an interim rating and/or rating of record reflects the employee's overall performance level on all performance elements for the rating period.

70.31.5 Responsibilities.

a. The Office of the Deputy Inspector General (DIG) for Mission Support/Chief Financial Officer shall:

- (1) Implement and manage the overall process of TIGTA's PMP.
- (2) Provide oversight of the PMP to ensure consistency and equity.
- (3) Ensure that the TIGTA PMP operates effectively and efficiently.

b. The Director, Human Capital and Personnel Security (HCPS) shall:

- (1) Develop, evaluate, oversee, and maintain TIGTA's PMP.
- (2) Provide advisory services and technical assistance to managers, supervisors, and employees.
- (3) Foster and promote compliance with laws, regulations, Treasury Department and TIGTA policy, pertinent Government wide guidance, and sound management principles.
- (4) Update and modify TIGTA's PMP as needed to incorporate applicable statutory, regulatory, and administrative changes.
- (5) Ensure that performance records are obtained, filed, and transferred in accordance with all requirements.
- (6) Monitor the timeliness of the preparation and submission of appraisals.
- (7) On a monthly basis, provide all new employees and new managers a briefing on performance management.
- (8) Provide performance management training within six months of an employee's initial appointment as a supervisor and ensure follow up training at least every three years thereafter.
- (9) Use the Treasury Learning Management System (TLMS) to assist in the oversight and monitoring of employee completion of performance management related training activities and requirements.

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(10) Provide continuing training and supplementary guidance concerning TIGTA's PMP.

(11) Assist the DIG for Mission Support in the accomplishment of TIGTA's PMP responsibilities.

c. Heads of TIGTA Functions shall:

(1) Effectively communicate the organization's mission, core values, and strategic goals to employees and other stakeholders.

(2) Ensure workforce performance standards are aligned with organizational goals and engage in rigorous and realistic performance management of others.

(3) Continually assess whether subordinate managers have adequate managerial, communication and interpersonal skills to effectively supervise and develop the workforce.

(4) Ensure new subordinate managers complete all required performance management training within six months of the employee's initial appointment as a supervisor and ensure follow up training at least every three years thereafter.

d. The Rating Official shall:

(1) Maintain a working knowledge of the performance management program.

(2) Communicate performance expectations clearly to the employee, and hold him/her accountable for meeting those expectations.

(3) Issue, discuss and provide the employee with a copy of the performance plan as soon as possible but no later than 10 days of (1) employment; (2) the beginning of a new rating period; (3) a change in first level supervision; (4) a detail or temporary promotion expected to last 90 calendar days or more; or (5) a change of position resulting in new performance duties (e.g., reassignment to a new position or promotion).

(4) Promote high standards of professionalism. Provide employees with opportunities to develop new job-related skills through formal training and developmental work assignments and activities. Assist employees with career development goals and needs, such as encouraging employees to develop long-term goals and helping them to assess the viability of those goals.

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- (5) Monitor performance during the rating period and provide feedback to employees on a continuing basis. With approval from the function head, adjust performance elements when necessary as the strategic plan/organizational goals or employee duties and responsibilities change. Keep employees informed of how their performance compares to the performance standards and expectations in the employees' performance plans. Provide guidance on how performance can be strengthened.
 - (6) Conduct a formal progress review at least once during the rating period, usually at the mid-point. Provide a copy of the formal progress review documented on the performance appraisal form to the employee.
 - (7) Complete all mandatory performance management training as required by 5 C.F.R. § 412.202(b) and (c).
 - (8) Conduct a performance review and prepare a rating of record at the end of the employee's rating period.
 - (9) At the end of a rating period, meet with the employee to discuss each critical element and their standards, and how the employee performed on each element. Issue the employee a rating of record and provide him/her with a copy of the rating (Form 430).
 - (10) Make meaningful distinctions among employees based on performance, recognize employees who demonstrate high quality performance, and ensure equity and consistency of award consideration amongst subordinate employees.
 - (11) Refrain from assigning employee ratings under any pre-determined distribution system (such as a bell curve). This is contrary to the intent of the appraisal program and would interfere with assigning ratings based on actual performance.
 - (12) Timely address poor performance. Ensure employees are promptly notified when performance falls to an unacceptable level in one or more critical elements and provide a formal opportunity to improve.
 - (13) Provide appropriate assistance to employees who fail to perform at an acceptable level.
 - (14) Ensure that performance appraisals are submitted according to and within the established timeframes prescribed annually by HCPS.
- e. The Reviewing Official shall:

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- (1) Collectively review all ratings of record performance evaluations prepared by their subordinate managers to ensure there is consistency in evaluating employees, and that ratings in each element are supported by concrete examples and justification for the element's rating.
 - (2) Review and approve Unacceptable ratings of record prepared by their subordinate supervisor (rating officials) to ensure the appropriateness of the rating. When making this determination, the Reviewing Official should ensure that consistent and reasonable procedures were used when assigning elements and standards.

f. Employees shall:

- (1) Ensure that they have a clear understanding of their performance expectations, and request clarification, as necessary.
- (2) Manage performance to achieve identified goals and expected results.
- (3) Inform the Rating Official of essential resources and support needed for the successful accomplishment of goals and objectives.
- (4) Perform to the best of their abilities and take steps to improve aspects of performance that are identified as not meeting standards (Not Met or Unacceptable).

70.31.6 Performance Plans.

Performance Elements. Employee performance plans must have at least 1 critical element that focuses on results and aligns with TIGTA's mission and/or organizational goals. In addition to one or more critical elements, employee performance plans may include commitments, non-critical elements and additional performance elements. Performance elements will be rated using either a 4-level rating system (Outstanding, Exceeded, Successful, and Unacceptable) or a 2-level rating system (Met or Not Met).

Manager performance plans must include the Manager's Responsibilities critical element which is rated as "Met" or "Not Met."

The performance plans of employees and managers whose duties involve the creation or handling of significant amounts of classified information must include a Classified National Security critical element that addresses security awareness and individual accountability. The Classified National Security critical element will be weighted accordingly by the rating official. This requirement is in compliance with Executive Order No. 12598. Individual managers are responsible for identifying positions that meet this requirement; however, when necessary, the Director, HCPS will coordinate with the Personnel Security Officer to identify positions that meet this requirement.

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Weight of Performance Elements. The performance elements (*i.e.*, critical elements, non-critical elements) in an employee's performance plan must be weighted according to the importance of the elements. Each critical or non-critical element will be weighted individually. The collective weight of the performance element(s) must total 100%. No fractional weights may be used. Additional performance elements will not be assigned a weight.

70.31.6.1 Issuing Performance Plans and Setting Expectations. Managers will issue a written performance plan to each subordinate covered employee at the beginning of the rating period. In conjunction with the issuance of a performance plan, the manager and employee will discuss the performance elements and standards in the performance plans that are aligned with TIGTA's mission and Strategic plan and/or organizational goals.

The manager should ensure the performance plan is signed and dated at the time of discussion. The employee is requested to sign and date the form to acknowledge receipt. If the employee chooses not to sign and date the form, the manager should document (and date) on the form that the employee chose not to sign the plan. The manager should advise the employee that the plan is still in effect. The employee must be given a copy of the performance plan.

Managers will discuss and issue performance plans to employees as soon as possible but no later than 10 calendar days of the following:

- The beginning of the rating period;
- The employee entering a new position (*e.g.*, new employment, a promotion, a change in position);
- A detail or temporary promotion expected to exceed 90 calendar days; or
- A change in first level supervision.

The manager will also forward a copy of the signed and dated performance plan, via e-mail to the HCPS's *TIGTA OMS Performance Management mailbox at PerformanceManagement@tigta.treas.gov within five work days of the date the form is issued. Scanned copies and electronic signatures are acceptable.

70.31.7 Monitoring Performance.

Performance monitoring is vital to the successful implementation of this PMP. Performance discussions and monitoring consist of both informal and formal (*i.e.*, mid-year and rating of record) progress reviews.

70.31.7.1 Informal Performance Reviews and Feedback. Informal performance reviews between a manager and an employee should be held frequently, but are particularly appropriate when there is:

- A noteworthy accomplishment by the employee;

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- Any indication of a performance problem; or,
- The conclusion of a major project or assignment by the employee.

The manager and the employee should use these opportunities to assess the employee's need for additional training or development or, if needed, to provide the employee with the opportunity to improve his or her performance. See (600)-70.31.11 for PIP information.

70.31.7.2 Formal Progress Reviews and Feedback. Managers are required to discuss employee performance and development with their employees at least twice during the rating period. Managers will conduct at least one formal progress review with the employee near the midpoint of the rating period usually no later than April 30th.

The formal progress review should include a discussion of the employee's level of performance at the time of the discussion. The discussion also should address any performance improvement activities that the manager believes are needed because employee performance is at, or approaching, the Unacceptable level, or that the employee feels would be beneficial. See (600)-70.31.11 for PIP information.

Change of Managers within 90 Calendar Days of the Mid-Year Progress Review. Employees who change managers within 90 calendar days of the mid-year progress review will receive a progress review and discussion from the manager supervising the employee's performance as of March 30.

The assigned manager as of March 30 is responsible for completing the mid-year performance review, using documented input and/or interim rating(s) provided by the previous manager(s) for the mid-year performance appraisal period October 1 through March 30. See (600)-70.31.9 for Interim Rating information.

The manager will indicate on the appropriate area(s) of the performance appraisal form, the employee's level of performance, and when the discussion was held. A written narrative is required in the appropriate section. The mid-year progress review and narrative is documented in Parts II and V of the performance appraisal form.

The manager will give the employee a copy of the issued mid-year progress review (*i.e.*, a copy of the signed performance appraisal form) and maintain the original issued performance appraisal form in the EPF maintained by the manager. The manager will also forward a copy of the mid-year certification form to the HCPS's *TIGTA OMS Performance Management mailbox at PerformanceManagement@tigta.treas.gov within the time frame established in the annual mid-year progress review guidance memorandum. If the mid-year progress review is conducted outside of the normal time frame, due to unusual circumstances, the manager will annotate on the certification form the reason for the delay and forward an updated copy of the mid-year certification form via e-mail to the above mailbox address, within 5 work days of the date the form is

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issued. The documents forwarded to OMS may consist of scanned copies and include electronic signatures.

All managers and executives should make every effort to meet face-to-face with their employees but may hold these discussions via telephone and Web conference if managers are not in the same location as their employees.

A mid-year review cannot be conducted until an employee has been performing under an approved performance plan for at least 90 days. Therefore, if the employee has not yet met that timeframe on April 1st, the manager will issue the mid-year review after the 90-day period has been met.

If an employee is separating from TIGTA at mid-year, an interim rating will serve as the final rating of record (i.e., an interim rating is issued in lieu of a mid-year review).

70.31.7.3 Details and Temporary Promotions. If an employee is detailed into a different position within TIGTA or is temporarily promoted for at least 90 days, the manager supervising the employee's performance during the detail or temporary promotion must issue, discuss and provide the employee with a copy of the performance plan as soon as possible but no later than 10 days of the start of the detail or temporary promotion. At the end of the detail or temporary promotion, the manager supervising the employee's performance during the detail or temporary promotion must prepare an interim rating to document the employee's accomplishments and furnish a copy thereof to the employee. The original interim rating will be forwarded to the employee's rating official for consideration in the mid-year progress review and/or rating of record. See (600)-70.31.9 for Interim Rating information.

If an employee is detailed into a different position within TIGTA or is temporarily promoted for a time period that is less than 90 days, the issuance of new written performance elements and standards is not required. The manager supervising the employee's performance while on the detail or temporary promotion should document the employee's accomplishments in writing at the end of the detail or temporary promotion and forward this input to the employee's rating official for appropriate consideration.

When employees are detailed outside of TIGTA, the rating official must make a reasonable effort to obtain appraisal information from the outside organization.

70.31.7.4 Position Changes. If an employee is assigned to a new position through reassignment, transfer or appointment during the appraisal period, and the employee served under a performance plan for the minimum appraisal period of 90 days in the position from which the employee has changed, the losing manager will prepare an interim rating, discuss and issue the rating to the employee and forward it to the new manager.

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If an employee has not served for the minimum appraisal period of 90 days under a performance plan before the position change, the losing manager is not required to provide an interim rating but must provide written input on the employee's performance during the less than 90-day period. The losing manager will discuss the input with the employee and provide the employee with a copy and forward the input to the gaining manager.

70.31.7.5 Change in Managers. When an employee has had a performance plan in place for the minimum appraisal period of 90 days and works under different managers during the appraisal period, each supervisor of 90 days or more must prepare an interim appraisal and forward it to the employee's next rating official for appropriate consideration.

When an employee has had a performance plan in place for less than the minimum appraisal period of 90 days and the manager changes, the manager losing the employee (losing manager) or leaving TIGTA's employment (leaving manager) must provide written input on the employee's performance for the less than 90-day period. The losing or leaving manager will discuss the input with the employee and provide the employee with a copy and forward the input to the new manager for appropriate consideration.

70.31.7.6 Adjusting Annual Performance Plans. During the rating cycle, it may be necessary to adjust an employee's performance plan when changes occur (e.g., change in organizational structure or goals or significant changes to employee duties and responsibilities). When such changes occur, the rating official and employee should meet as soon as possible but not later than 10 days of the changes to discuss any modifications to an employee's performance plan. Changes to an employee's performance plan must be documented on the performance appraisal form. An employee must perform under the same performance elements and measures for at least 90 days before a rating may be prepared.

70.31.7.7 Self-Assessment. Rating Officials may request, and shall encourage, employees to complete a self-assessment at the mid-year progress review and end of year evaluations. Completion of a self-assessment is voluntary on the part of the employee and supervisors may not require an employee to complete a self-assessment. Employees may also submit unsolicited self-assessments. Self-assessments are the employee's opportunity to document his or her accomplishments (results) achieved during the rating period and actions taken to meet the performance expectations established at the beginning of the rating period. The employee's self-assessment will be considered by the Rating Official when evaluating the employee's performance.

70.31.8 Rating Performance Elements.
To derive a rating for the performance elements (i.e., critical elements, non-critical elements, and additional performance elements), employee performance in meeting the performance standards for each element in the performance plan must be assessed.

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Each employee performance plan identifies the performance standards that an employee must meet in order to achieve a Successful rating for the performance element. For performance elements rated on a 4-level rating system (*i.e.*, Outstanding, Exceeded, Successful, and Unacceptable), to receive a Successful rating, the employee's performance must meet each Successful performance standard for the performance element. For performance elements rated on a two-level rating system (*i.e.*, Met and Not Met), to receive a Met rating, the employee's performance must meet each performance standard for the performance element.

70.31.8.1 Rating of Record. Employees generally will receive a rating of record within 30 calendar days of the close of the appraisal period. The Rating Official will rate the performance elements in the performance plan and prepare a summary rating. Ratings of record reflect employee performance for the entire rating period (generally October 1 through September 30).

There is no minimum period of time that an employee must be under the direction of a supervisor before that supervisor can prepare a rating of record. As long as a supervisor has the information to evaluate the employee's performance and the employee has been under the same performance plan for the minimum appraisal period of 90 days, the supervisor can assign a rating of record. When assigning a rating of record, the rating official will consider input from appropriate sources of input outlined in (600)-70.31.8.4.

Once completed, the Rating Official will provide a copy of the completed signed and dated performance appraisal form to the employee and maintain the original appraisal in the managerial working EPF.

The Rating Official will forward a copy of the issued performance appraisal form to the *TIGTA OMS Performance Management mailbox at PerformanceManagement@tigta.treas.gov within the timeframe established in the annual end of fiscal year performance management cycle close-out guidance memorandum; or if the rating of record is conducted outside of the normal time frame, due to unusual circumstances, the manager will forward a copy of the signed form via e-mail to the above mailbox address, within 5 work days of the date the form is signed. Scanned copies or electronic signature are acceptable for forwarding these documents via e-mail.

70.31.8.2 Summary Rating. A summary rating is determined by the employee's performance in meeting the standards for each critical element set forth in the employee's performance plan.

Each TIGTA function has derived its own summary rating system. Each TIGTA function head should issue a functional policy statement documenting his/her performance summary rating system. While each function has the latitude to change its summary

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rating system, changes should be reviewed by HCPS and approved by the Inspector General or his designee.

70.31.8.3 Narrative Summary. Provides the manager an opportunity to fully state the employee's achievements and abilities, and document the mid-year progress review discussion, and at the end of the rating period, explain how the employee's performance meets the assigned rating of record. The narrative summary should complement and further detail the manager's assessment of the employee's performance. Managers are required to prepare a narrative summary for the mid-year progress review and the rating of record. The narrative summary is recorded in Part V and Part VII of the appraisal form or may be attached as a separate document to the form.

Employees have the option to submit written comments concerning the mid-year progress review and the rating of record, the element ratings and/or the narrative comments, if they desire.

70.31.8.4 Sources of Input for the Rating of Record. When preparing ratings of record, rating officials should consider input from appropriate sources including, but not limited to, the following: employee's self-assessments, written performance input and interim ratings prepared by others who supervised the employee's performance during the rating period (including team leaders and customer feedback).

70.31.9 Interim Rating.

A formal appraisal and rating of an employee's performance that is prepared during the course of a rating period when an employee has served under a performance plan for 90 days or more in a covered position and certain significant changes occur. This may happen more than once during the rating period. These ratings must be completed within 30 days of the change, except that a manager departing TIGTA must complete the ratings for his/her employees before his/her departure. At a minimum, interim ratings should be given when the following significant changes occur:

- The employee changes position or duties such as a promotion (other than a career-ladder promotion);
- The employee permanently changes managers as when the manager is promoted, retires, or leaves TIGTA for any reason;
- The employee serves on a detail or temporary promotion and has been on an established performance plan for 90 calendar days or more;
- The employee is failing to perform at an acceptable level of competence and a performance improvement plan is issued.
- The employee is failing to perform at an acceptable level of competence and will be denied a within grade increase and the employee's most recent rating of record does not contain an Unacceptable summary rating; or,
- The employee leaves TIGTA (*i.e.*, retirement, transfer to another agency, *etc.*)

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Interim ratings are not official ratings of record. They are intended for the informational purposes of a future rater in preparing the employee's annual appraisal rating at the end of the rating period. The manager is required to consider all work performed by an employee during the rating period when preparing the employee's annual performance appraisal rating (rating of record). This includes any interim ratings the employee may have received during the rating period.

When considering an employee's interim ratings in preparing the annual rating, the manager should take into account such factors as length of time in the other position, similarity between performance elements and standards, and explanations of employee strengths or weaknesses. If the performance elements and standards of the interim rating position are substantially similar to those of the employee's current performance plan, the manager may use any justifications and information from the interim rating to help substantiate the annual rating. When the performance elements and standards of the interim rating position are dissimilar to those of the position being rated, the interim rating information may still be used to help justify upward or downward adjustments to the annual rating.

The employee's manager (*i.e.*, the manager who managed the employee during the interim period – the detail, temporary promotion, *etc.*) will issue an interim rating. The interim rating will be documented by checking the appropriate summary rating.

The manager will discuss the interim rating with the employee and provide the employee a copy of the performance appraisal form with the interim rating. Interim ratings will be considered by the Rating Official when preparing the rating of record at the end of the appraisal period. Interim ratings do not have to be provided to HCPS.

Per TIGTA policy, an interim rating is not required for employees who are on an approved performance plan for 90 days or less. However, in certain performance related circumstances (*i.e.*, denial of within grade increase (WIGI), denial or placement on performance improvement plan (PIP)), an interim rating should be completed.

If an interim rating has been issued to the employee with less than 90 calendar days remaining in the rating period, and the employee has served under a performance plan for a minimum of 90 calendar days during the rating period, the interim rating should be used to determine the rating of record. See (600)-70.31.9.2 for additional information.

70.31.9.1 Change of Managers with Less Than 90 Calendar Days Remaining in the Rating Period. Employees who change managers within the last 90 calendar days of the rating period but remain covered by the same performance plan, will be rated or evaluated by their new manager. The new manager will prepare the rating of record considering the interim rating(s) and/or any written input provided by the employee's previous manager(s).

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70.31.9.2 Postponement of Issuance of a Rating of Record. An employee must have served under an issued performance plan for a minimum of 90 calendar days prior to receiving a rating of record.

The rating period for an employee who has not been in the same position with an established performance plan for 90 calendar days at the end of the rating period (September 30) will be extended until the conclusion of the 90 calendar day minimum appraisal period.

If an interim rating has been issued to the employee with less than 90 calendar days remaining in the rating period, and the employee has served under a performance plan for a minimum of 90 calendar days during the rating period, then the manager need not extend the rating period. The interim rating should be used to determine the rating of record. In such cases, the Rating Official should consider both the interim rating as well as the employee's performance during this less than 90 calendar day period for purposes of determining the rating of record.

If an employee is in a leave status for substantially the entire rating period and has not worked on sufficient assignments on which a performance rating can be based, the Rating Official should prepare an e-mail to HCPS documenting why a performance rating cannot be given (*e.g.*, a performance evaluation for this rating period cannot be completed because the employee was in a LWOP status during the entire rating cycle). This e-mail should be forwarded to HCPS as outlined in (600)-70.31.8.1.

To the extent that an employee has performed work during the rating period, but is not in duty status at the end of the rating period for such reasons as extended sick leave or military leave, the Rating Official will prepare an appraisal and forward an e-mail to HCPS documenting that the employee is unavailable and the manager cannot issue the rating of record at the established time because the "Employee is Unavailable for Signature." Once the employee returns to duty status, the Rating Official will obtain the employee's signature, provide a copy of the rating to the employee, and forward a copy of the signed form to HCPS as outlined in (600)-70.31.8.1.

70.31.10 Performance and Employee Development Discussion.

A Career Development Plan (CDP), commonly referred to as an Individual Development Plan (IDP), is available through TLMS and may assist the manager and the employee in identifying employee developmental needs and opportunities. While the CDP can serve as a planning and tracking document, its use is not mandatory. The employee development discussions should recognize that employee development is a shared responsibility between managers and employees. Given individual needs for, and interest in, development, employees are encouraged to raise development issues with their managers. Managers are to be receptive to the employees' needs and desires and to balance these interests with TIGTA's organizational needs and budget.

70.31.11 Performance Improvement Plans (PIP).

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A PIP must be prepared at any time during the rating period when employee performance in a critical element is not acceptable (*i.e.*, Unacceptable or Not Met). When it is determined that an employee's performance is not acceptable, employees will be placed on a PIP and will be provided with the opportunity to demonstrate an acceptable level of performance.

The PIP informs the employee what is necessary to improve and maintain an acceptable level of performance and provides the employee the opportunity to improve his/her current performance to the Successful level. Before rating an employee Unacceptable or Not Met on a critical element and placing an employee on a PIP, managers should consult TIGTA Counsel.

70.31.12 Relationship of Performance Appraisal to Other Personnel Actions. Within Grade Increase (WIGI).

A WIGI may be awarded to General Schedule employees only when the employee's level of performance is considered to be at an acceptable level of competence (*i.e.*, the employee is performing at the Successful level or above) in accordance with the provisions of 5 C.F.R. Part 531. See (600)-70.31.11 if denial of a WIGI is anticipated.

Probationary Periods. The appraisal process may be used to help determine whether employees serving probationary periods as new career or career conditional appointments, or as newly appointed managers, can successfully perform their respective probationary duties on a permanent basis.

Promotions. Employees must be currently performing at an acceptable level of competence (*i.e.*, at the Successful/Met level) in his/her current position and must demonstrate an ability to perform at an acceptable level of competence in the higher-graded position to be eligible for a career ladder promotion. Promotions are not an entitlement.

Performance-Based Reductions in Grade and Removals. A rating of Unacceptable or Not Met in any critical element may be the basis for a reassignment, demotion, or removal.

Reduction in Force (RIF). An employee's rating of record is one of the factors considered in determining an employee's retention standing in a RIF. Specifically, an employee's entitlement to additional service credit for performance is based on the employee's last three annual performance ratings of record. An employee will not be assigned a new rating of record for the sole purpose of affecting his or her retention standing. Only ratings which are due and approved before the date of a specific notice may be used for this purpose. Further information is contained in TIGTA Operations Manual (600)-70.7, Reduction in Force, and 5 C.F.R. Part 351.

70.31.13 Rewarding Performance.

It is TIGTA's policy to recognize employee accomplishments through TIGTA's Award

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Program. Further information is contained in TIGTA Operations Manual (600)-70.33, TIGTA's Recognition Program.

70.31.14 Grievances.

An employee who is dissatisfied with an assigned performance rating may grieve the rating using the Agency Grievance Procedure contained in TIGTA Operations Manual (600)-70.8.2.

70.31.15 Retention of Records.

The HCPS will ensure that the EPF includes the performance ratings of records, performance plans and any self-assessment or written response to a rating submitted by an employee on which those ratings were based. Documentation will be retained for four years after the date of the appraisal.

70.31.16 Appraisal Program Evaluation.

Periodic evaluations of the Employee Performance Management Program will be made through a regularly scheduled HCPS evaluation process, or as deemed appropriate by HCPS. This evaluation will assist in assessing that legislative requirements are effectively implemented, as well as to identify areas for improvement.

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70.32 Standard Operating Procedures for Processing Organizational Structure Changes

70.32.1 Purpose.

This section establishes policies and procedures to ensure consistency when initiating and processing organizational structure changes within the Treasury Inspector General for Tax Administration (TIGTA).

70.32.2 Definitions.

70.32.2.1 Justification Memorandum – The written description and justification for the desired organizational structure change, including the business case for the change and other pertinent facts essential for review by the Function Head of the requesting function or business unit and by the Principal Deputy Inspector General (PDIG) to make an informed decision. See Exhibit (600)-70.32.1.

70.32.2.2 Major Organizational Structure Change (Reorganization) – The planned elimination, addition, or redistribution of functions or duties in a business unit. These are management initiated changes in one or more positions in a business unit or in reporting relationships within a business unit.

70.32.2.3 Minor Organizational Structure Change – Minor organizational structure changes may be necessary to reflect program shifts or management policy. These minor requests may involve changing the title of a particular department to more accurately reflect its function and role in the agency.

70.32.2.4 Realignment – The movement of an employee and his/her position from one business unit to another. A realignment is usually done in conjunction with a reorganization. A realignment is processed when ALL of the following apply:

- a. A transfer of a function or an organizational structure change occurs;
- b. The employee stays with the same agency; and
- c. There is no change in the employee's position, grade, or pay.

70.32.2.5 Reassignment – the change of an employee from one position to another without promotion or change to a lower grade. A reassignment is processed when ALL of the following apply:

- Movement to a position in a new occupational series or to another position in the same series;
- Assignment to a position that has been redescribed due to the introduction of a new or revised classification or job-grading standard;

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- Assignment to a position that has been redescribed as a result of a position review; and
 - Movement to a different position at the same grade but with a change in salary that is the result of different local prevailing wage rates or a different locality payment.

70.32.2.6 Organizational Structure Crosswalk – used by the Bureau of the Fiscal Service-Administrative Resource Center (BFS-ARC) to obtain necessary information for the organizational structure change. It is provided in an Excel spreadsheet format and lists the current name, HR Connect code, and business unit organizational structure code of each entity that is affected by the organizational structure change and specifies the action being taken (elimination, addition, or redistribution), any proposed business unit organizational structure being established, and the new HR Connect code and business unit organizational structure code being assigned.

70.32.2.7 Position Crosswalk – used by BFS-ARC to obtain necessary information for the organizational structure change. It is provided in a Microsoft Excel spreadsheet format and lists the employee name, current position number, current supervisor, and the new business unit organizational structure that the employee will report too.

70.32.3 Roles and Responsibilities.

70.32.3.1 Major Organizational Structure Changes (Reorganizations).

70.32.3.1.1 Proposing Function or Business Unit.

- Prepares Justification Memorandum and obtains necessary management approval for the reorganization from the Function Head of the proposing function or business unit and from the PDIG.
- Once approvals are obtained, the proposing function or business unit submits the reorganization proposal package the Office of Mission Support's (OMS) Human Capital and Personnel Security (HCPS) directorate. (Ideally, this would be done at least sixty (60) days before the proposed effective date of the reorganization.) See Section 70.32.4 for contact information.

The reorganization proposal package includes:

1. Justification Memorandum;
 - a. The memorandum should include a detailed description of the proposed reorganization and the intended effective date. The description should clearly explain each proposed change as a result of the reorganization, including: the need for the change; a description of any improvements in the management; delivery of services; efficiency of operations; and any effect, if applicable, on the budget and the personnel of each affected business unit.
 - b. The memorandum must be signed and approved by the Function Head of the requesting function or business unit and by the PDIG.
2. List of business unit organizational name changes, additions, or deletions;

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3. New position descriptions (PDs), if applicable;
 4. A point-of-contact to communicate with if there are any questions; and
 5. Organizational charts – current and proposed. The proposed organizational chart should depict the organizational structure by name as it will exist upon implementation of the reorganization.
- Submits request of classification for any new PDs, if applicable, through HR Connect for the BFS-ARC to classify before the intended effective date of the reorganization.

70.32.3.1.2 Function Head of Proposing Function or Business Unit.

- Approves or disapproves of proposed reorganization proposal.
- If in agreement, signs and dates the Justification Memorandum.

70.32.3.1.3 Principal Deputy Inspector General.

- Approves or disapproves of proposed reorganization proposal.
- If in agreement; signs and dates the Justification Memorandum.

70.32.3.1.4 Office of Mission Support (OMS): Human Capital and Personnel Security (HCPS).

- Reviews the reorganization proposal package for completeness and then forwards to the BFS-ARC for processing.
- Coordinates with the BFS-ARC to classify any new positions.
- Finalizes the Position Crosswalk and Organizational Crosswalk (provided by the BFS-ARC) of affected employees to ensure completeness and accuracy.
- Submits the completed Crosswalks (both Position and Organizational) to the BFS-ARC.
- The BFS-ARC will notify HCPS if reassignment actions are required. If necessary, HCPS Capital will notify each manager that will need to submit reassignment actions individually through HR Connect. Reassignment actions must comply with the requirements of Chapter (600)-70.6 and related authorities.
- Forwards Justification Memo to all OMS Directors and the Chief Information Officer (CIO).
- Notifies OMS and Office of Information Technology (OIT) business units when changes are necessary in other HR Systems (e.g., WebTA, TLMS, Concur, Paris, etc.).
- Once the BFS-ARC provides notification of the reorganization process completion, HCPS will notify the proposing function or business unit point of contact.
- Confirms with the BFS-ARC, OMS and OIT business units, and proposing function or business unit to ensure completeness and accuracy of all systems and organizational structure changes.

70.32.3.1.5 OMS: Finance & Procurement.

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- Works with the BFS-ARC to update or create new cost center codes only if the function or business unit initiating the reorganization has determined that the reorganization impacts the way it will track its budget.

70.32.3.1.6 OMS: Facilities Management and Support Services.

- Works with BFS-ARC to make all necessary changes to cardholders' approval routing or default accounting string code templates.
- Works with BFS-ARC to make all necessary changes in Concur and WebTA.

70.32.3.1.7 Information Technology/CIO.

- Makes all necessary changes in PARIS.
- Makes the necessary changes in the Exchange server environment relative to distribution lists.
- Based on roles and responsibilities, makes the necessary changes in system permissions to reflect the new business unit.
- Posts updated organizational charts to the TIGTA web site(s).

70.32.3.1.8 Bureau of the Fiscal Service—Administrative Resource Center.

- Receives reorganization proposal package from HCPS. (Ideally, this would be received sixty (60) days before the proposed effective date to allow adequate time for completing the remaining steps of the process.)
- Establishes any new organizational codes and/or changes to business unit organizational titles.
- Creates Organizational Structure Crosswalk and Position Crosswalk and provides to HCPS for review and completion.
- Once the Crosswalks have been completed and received back from HCPS, the BFS-ARC will:
 1. Review Crosswalks to identify any needed personnel actions that are not reorganization actions (*i.e.*, reassignments).
 2. Notify HCPS if reassignment actions are required. If reassignment actions are required, managers will need to submit those individually through HR Connect. Reassignment actions must comply with the requirements of Chapter (600)-70.6 and related authorities.
- Processes all actions.
- Conducts a quality review of completed actions to ensure legal sufficiency, technical accuracy, and completeness.
- Updates position description information in HR Connect (PD text only) as well as OF-8 forms.
- Notifies HCPS of process completion.

70.32.3.2. Minor Organizational Structure Changes (Title Changes). Minor organizational structure changes do not involve the same administrative procedures as major organizational structure changes. No realignment or reassignment actions are processed under minor organizational structure changes. These minor requests usually

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involve the changing of the title of a particular department to more accurately reflect its function and role in the agency.

70.32.3.2.1 Proposing Function or Business Unit.

- Prepares Justification Memorandum and obtains necessary management approval from the Function Head of the proposing function or business unit and from the PDIG. The memorandum should include the old business unit title and new business unit title; background and reason for the title change; and the intended effective date.
- Once approvals are obtained, the proposing function or business unit submits the memorandum to HCPS. (Ideally, this would be done at least sixty (60) days before the intended effective date of a title change). See Section 70.32.4 for contact information.

70.32.3.2.2 OMS: HCPS.

- Forwards approved memorandum to the BFS-ARC for processing.
- Notifies OMS and OIT business units when changes are necessary in other HR Systems.
- Once the BFS-ARC provides notification of process completion, HCPS will notify the proposing function or business unit point of contact.
- Confirms with the BFS-ARC to ensure completeness and accuracy of title change.

70.32.3.2.3 Bureau of the Fiscal Service–Administrative Resource Center.

- Processes actions.
- Once actions are processed, conducts quality review of actions to ensure accuracy and completeness.
- Notifies HCPS of process completion.

70.32.4 Contacts.

Questions regarding any of these processes or procedures should be directed to the following contacts:

- a. OMS: HCPS:
E-mail: OMSHumanCapital@tigta.treas.gov

- b. BFS-ARC Processing:
Phone: 304-480-8729
E-mail: TreasuryProcessingInquiries@fiscal.treasury.gov

- c. BFS-ARC Classification:
Phone: 304-480-8000
E-mail: arcsupportdesk@fiscal.treasury.gov

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70.33 Recognition Program

70.33.1 Introduction.

This section establishes policies, procedures and guidelines for the effective administration of the Treasury Inspector General for Tax Administration (TIGTA) Recognition Program. TIGTA's Recognition Program will assist in motivating employees to make contributions that support and enhance organizational goals and objectives.

70.33.2 Scope.

This manual applies to all TIGTA employees except Senior Executive Service employees and employees occupying positions appointed by the President.

70.33.3 Authorities.

- 5 United States Code (U.S.C.) Chapters 45
- 5 Code of Federal Regulations (C.F.R.) Parts 430, 451, and 531
- Treasury Personnel Policy Manual Chapter 430

70.33.4 Definitions.

Additional Performance Element – A dimension or aspect of performance that is not a critical or non-critical element. Additional performance elements are not used in determining a summary rating.

Intangible Benefit – Benefits to the Federal Government that cannot be measured in terms of dollars.

Monetary Award – Recognition by way of a cash payment that does not increase the employee's rate of basic pay.

On-the-Spot Award – Monetary recognition granted to an employee for an action(s) performed by an employee above and beyond the call of duty. Also, this recognition can be granted to an employee for acts demonstrating special significance for providing high quality service.

Performance – Accomplishments of work assignments or responsibilities.

Performance Award – Recognition based solely on an employee's performance rating of record assigned at the end of an appraisal period.

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Rating of Record – The performance rating prepared at the end of the rating period (usually September 30 unless an employee has not served 90 calendar days in the position) evaluating an employee’s performance as compared to the elements and standards over the entire rating period and which includes the assignment of a summary rating level.

Recognition – Something bestowed or an action taken to recognize and reward individual or team achievements that contribute to meeting organizational goals and/or improving the efficiency, effectiveness, and economy of the Federal Government or are otherwise in the public interest. Such recognition includes, but is not limited to, employee incentives that are based on predetermined criteria such as productivity standards, performance goals, measurement systems, recognition formulas, or payout schedules.

Recognition Program – Specific procedures and requirements established by TIGTA for granting awards under 5 C.F.R. Part 451.

Quality Step Increase – An increase in a General Schedule (GS) employee’s rate of basic pay from one step of the grade of his or her position to the next higher step of the grade.

Special Act Award – A contribution or accomplishment in public interest, which is a non-recurring contribution outside of the job responsibilities; a scientific achievement; or an act of heroism.

Tangible Benefit – Benefits to the Federal Government that can be measured in terms of dollars.

Time-Off Award (TOA) – A form of non-monetary recognition granted to an employee in recognition of superior accomplishments or efforts that contribute to the quality, efficiency, or economy of TIGTA operations.

70.33.5 Rewarding Performance.

It is TIGTA’s policy to recognize employee accomplishments through TIGTA’s Recognition Program.

70.33.5.1 General Guidance. While there is no limit to the number of recognition or frequency of recognition an employee may receive, employees are not entitled to recognition by award. The decision to grant award recognition is at the discretion of management and within budgetary constraints. To receive award recognition, an employee must be rated at least “Successful” and must not be subject to any performance-based action at the time of award nomination.

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The function heads are responsible for ensuring performance-based recognition granted, to employees within their respective offices; reflect meaningful distinctions based on levels of performance.

Generally, award recognition amounts granted to employees with outstanding ratings should be greater than those amounts granted to employees with Exceeded ratings. Additionally, employees receiving an Exceeded rating should receive recognition in greater amounts granted to employees with Successful ratings.

70.33.5.2 Responsibilities.

Recommending Manager

- Ensures the timely and accurate submission of awards recognition.
- Forwards recognition nominations to the second level manager for approval.
- Provides the recipient of the recognition with a copy of the approved narrative justification for Special Act Awards and a copy of the employee's final appraisal for Performance Awards.
- Presents the recognition to the employee in a group meeting, if possible. The employee's contributions and/or accomplishments should be highlighted during the presentation.

Approving Official

- Ensures that subordinate managers recognize individual and organizational accomplishments by employees.
- Ensures that adequate funding is available for any monetary recognition nomination.
- Reviews the recognition packages to ensure the information is accurate and the justification supports the recognition recommended.
- Ensures there is fair and equitable distribution of recognition within his/her program.
- Ensures performance-based recognition; granted within his/her program reflects meaningful distinctions based on levels of performance and follow guidelines contained in this section and applicable functional guidance.
- Forwards the recognition nominations to Bureau of the Fiscal Service (BFS) and TIGTA's Office of Mission Support (OMS)/Human Capital and Personnel Security (HCPS) directorate via the pre-populated Excel spreadsheet that will be provided to the Function Heads annually.
- Signs recognition certificate(s) (if applicable) and forwards the signed certificate(s) to the appropriate manager(s) for presentation.

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TIGTA Function Head

- Ensures performance-based recognition; granted within his/her respective function reflects meaningful distinctions based on levels of performance.
- Issues supplemental (as needed) functional guidance on granting of performance-based recognition within his/her respective function that adhere to the general guidance contained in this section.

TIGTA OMS/Finance and Procurement Directorate

- Monitors the awards budget.
- Coordinates with BFS to ensure accounting codes are correct and resolve any differences.

OMS/HCPs

- Evaluates and oversees TIGTA's Recognition Program.
- Provides policy guidance and advisory services to managers.
- Fosters and promotes compliance with laws, regulations, policy and sound management principles.
- Updates and modifies TIGTA's Recognition Program as needed to incorporate applicable statutory, regulatory, and administrative changes.
- Monitors submission of monetary recognition.
- Timely provides supplementary guidance concerning TIGTA's Recognition Program.
- Prepares and forwards recognition certificates for employees to their respective function's point of contact, for distribution.

BFS

- Ensures that employees nominated for Quality Step Increases (QSI's) are eligible.
- Processes award submissions in a timely manner.
- Provides technical assistance to managers and employees.

70.33.5.3 Eligibility. An employee must have a rating of record of at least Successful for the most recent annual rating period. In addition, if an employee received a conduct-based action of counseling, admonishment or reprimand during the current annual rating period, the action must be taken into consideration in determining whether to grant an award (performance or otherwise) to the employee even though they received a rating of at least successful for the previous rating period. If there is a determination to grant the employee an award notwithstanding the conduct based action, a

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memorandum justification for granting the award will be maintained in the employee's Drop File and disposed of in accordance with records retention requirements.

- An award (performance or otherwise) cannot be granted to an employee who received a conduct-based action involving a suspension or higher during the most recent annual rating period without the Inspector General's (IG) approval. To obtain the IG's approval, a manager must submit a Justification Memo through their function head to the Deputy Inspector General for Mission Support providing a justification for granting the award for the Inspector General's consideration. .

70.33.5.4 Types of Recognition.

Performance Awards. Recognition based on an employee's rating of record for the prior appraisal period for which performance pay decisions are made. Performance Awards may be made in the form of cash, a Quality Step Increase (QSI) for Outstanding performance only, or a Time-Off Award (TOA).

Special Act Awards. This type of recognition is appropriate when an employee performs beyond expectations on a specific assignment, aspect of an assignment or job function, or his/her efforts have contributed to the efficiency or other improvement of Government operations. Exceptional performance while on a detail, a task force, or a special project are some examples of appropriate circumstances for consideration of a Special Act Award.

Special Act Awards may be granted at any time during the appraisal period. Employees may also receive more than one Special Act Award during a 52-week period. The Special Act Award should be granted as soon as possible following the accomplishment to effectively recognize the employee's achievements. However, accomplishments recognized during the year by Special Act Awards should not be considered at year-end during the Performance Award determination. That is, employees may not receive two awards (both a Special Act and a Performance Award) for the same accomplishment(s). Special Act Awards recognition may be made in the form of cash or a TOA.

Quality Step Increases (QSI's). A QSI may be granted only if an employee receives a summary rating of record of Outstanding and has not received this type of recognition within the preceding 52 weeks.

A QSI is appropriate when an employee's sustained performance has been of high quality significantly above that expected at the Exceeded level. Employees may be granted a QSI or a Performance Award but not both within a 52-week period. Employees who are at the Step 10 level in their respective grade may receive a cash recognition equivalent to the amount of the QSI.

A QSI is in addition to a Within-Grade-Increase (WIGI) and normally does not affect the waiting period for an employee's next WIGI. The time served at the step prior to the

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effective date of the QSI counts toward the total waiting period for the next WIGI. Only when a QSI places the employee at Step 4 (waiting period changes from 52 weeks to 104 weeks); or at Step 7 (waiting period changes from 104 weeks to 156 weeks) does the waiting period for the next WIGI become longer. Therefore, managers may consider delaying the QSI processing for an employee at Steps 3 or 6 until after the WIGI to Step 4 or 7 is effective. Managers should contact benefits@fiscal.treasury.gov for additional information.

Time-Off Award (TOA). An employee may be granted time off in increments of one hour for up to 40 hours for any single contribution and not more than 80 hours' time off during any one-leave year. This type of recognition must be scheduled and used within one year of the approval date. A TOA does not convert to a monetary payment under any circumstance.

While TOA's are processed through HR Connect, as are other awards recognition, the dollar amount associated with the TOA will not be charged against the function's budget until the employee takes the leave and the leave is processed through the timekeeping system. The associated dollar amount is the hourly rate of the employee at the time the hours are taken and processed through the timekeeping system. If the TOA hours are to be charged to another cost code than the employee is assigned, the employee and/or timekeeper must manually change the cost code associated with the TOA hours.

The following guidance should be used in determining how many time-off hours to grant to employees based on contributions made to the agency/organization.

RECOMMENDED SCALE OF HOURS FOR TIME-OFF RECOGNITION	
Number of Hours	Value to the Organization
1 to 10	Moderate: A contribution to a product, activity, program or service to the public; or a beneficial change or modification of operating principles or procedures, which is of sufficient value to merit formal recognition.
11 to 20	Substantial: An important contribution to the value of a product, activity, program or service to the public or significant change; or modification of operating principles or procedures.
21 to 30	High: A highly significant contribution to the value of a product, activity, program, or service to the public or a complete revision; or operating principles or procedures with considerable impact.
31 or more	Exceptional: A superior contribution to the quality of a critical initiation of a new principle; or a major procedure with significant impact.

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On-the-Spot Awards. This type of recognition is appropriate when an employee, as an individual or member of a group, performs a special act for day-to-day efforts, which contribute to successfully getting the job done by going above and beyond expectations on a specific assignment.

The employee also produces high quality work under tight deadlines; performing additional or emergency assignments in addition to fulfilling their regular duties; demonstrating exceptional courtesy and responsiveness in dealing with clients or colleagues; and/or exercising extraordinary initiative or creativity in addressing a critical need or difficult problem.

This type of recognition is particularly appropriate for rewarding employee's efforts that might otherwise not be recognized through cash recognition. The act recognized should have a specific identifiable beginning and end date; and, an identifiable result or outcome.

Types of contributions for recognition

The following are some examples of the types of contributions best suited for an On-the-Spot Award:

- Completing a short-term project in less time than expected or where there were unusual difficulties to overcome.
- Planning a special event, which is particularly successful because of the employee's personal efforts.
- Handling an unusually heavy workload, such as when co-workers are absent or when vacant positions are not filled immediately.
- Developing new or revised procedures or contributing toward improvement of office productivity.
- Completing a significant special assignment that is outside of normal job responsibilities.
- Contributing to more effective use of its resources for a function or office.
- Contributing to public awareness and/or understanding of TIGTA programs.
- Helping a co-worker who has an unusually heavy workload or a priority project.
- Volunteering to participate in efforts related to TIGTA's mission.

On-the-Spot Awards are a form of special act recognition, and may be granted at any time during the appraisal period. Employees may receive more than one and there is no limit on the number of On-the-Spot Awards an employee may receive during a 52-week period. Receipt of an On-the-Spot Award does not preclude an employee from receiving other forms of recognition. On-the-Spot Awards may be granted in increments of \$50.00, from \$50.00 up to \$750.00. The amount granted to an employee should be commensurate with the nature of the service or act being recognized. This type of recognition is funded by the functional awards budgets. Other Special Act or service

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recognition of higher monetary value is to be used when the nature of the employee's contribution exceeds that covered by On-the-Spot Awards.

On-the-Spot Awards allow a manager to provide immediate recognition for a job well done. Therefore, this type of recognition should be requested and approved as soon as possible, or within 60 calendar days following the occurrence of the effort being recognized. This type of recognition must be initiated through HR Connect by the manager or appropriate approving official. Please ensure funds are available before initiating the recognition. A short written justification is required to support the recognition. Managers are encouraged to inform employees of the On-the-Spot Award before the employee receives the recognition. Managers may present On-the-Spot Awards to employees in any manner determined to be appropriate. It is suggested that managers issue employees the justification for the recognition for their records.

Recognition Related to the Additional Performance Element. An employee's rating for the Additional Performance Element is not considered when assigning a summary rating. As such, performance for the Additional Performance Element does not qualify an employee for a Performance Award. If the employee's performance of the critical elements justifies Performance Recognition, the manager may include a brief notation about the employee's performance of the collateral duties in the employee's Performance Recognition narrative.

If the employee's performance related to the Additional Performance Element warrants recognition, but the employee will not receive a Performance Award, the manager may issue a Special Act Award to the employee for his/her performance related to the Additional Performance Element.

Inspector General (IG) Award. These are annual awards, presented by the Inspector General are in addition to other types of recognition bestowed on TIGTA employees.

The IG Award recognizes exemplary achievements that:

1. Have a high impact on TIGTA's and/or a function's mission;
2. Have major contributions to internal customers and/or external stakeholders;
3. Demonstrate ingenuity, innovation and/or new uses of technology; and
4. Provide significant, quantifiable outcomes.

The Inspector General (IG) Award nominees and recipients must exemplify the highest standards of ethical conduct and comport with the standards of ethical conduct. Employees may receive both an IG Award and a Performance Award for the same accomplishment during the same rating period.

The OMS will prepare and issue annual requests for nominations for IG Awards.

External Award Programs. At various times during the year, nominations are solicited for external awards programs. Through these programs, TIGTA is given the opportunity

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to nominate employees who have made outstanding achievements in their Federal Government careers. In most cases, these nominations are submitted through TIGTA's HCPS directorate to the awarding organizations.

70.33.5.5 Recognition Submission Process. All recognition will be submitted through HR Connect (unless instructed otherwise through supplemental guidance) and require review and approval by a second level supervisor. The Director, HCPS will issue specific instructions for recognition processing each year.

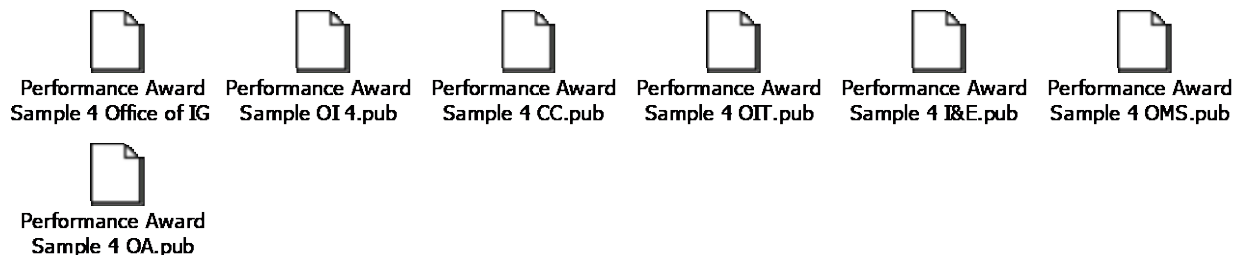
Written Recognition Narratives. Written narratives describing the employee's accomplishments as well as the significance of those accomplishments must accompany all Special Act Awards. The following information must be placed in the heading of the narrative:

- Employee Name
- Saved TIGTA significant amount of money (Example)
- Period Covered

Separate written narratives are not required for Performance Awards; the employee's Rating of Record narrative will serve as the justification for Performance Awards. The manager or proxy will indicate that the Performance Award is based on Summary Rating in HR Connect when submitting a Performance Award.

Managers are encouraged to use the Recognition Program to motivate and recognize employee's extraordinary day-to-day efforts, which contribute to the accomplishment to TIGTA's mission. TIGTA's Recognition Program is an effective way to acknowledge noteworthy efforts being made across TIGTA where employees have demonstrated exemplary performance to assist in the accomplishment of TIGA's mission. Acknowledging an employee or a group or team accomplishment in person, via WebEx, with a telephone call, via e-mail, or with a handwritten note is strongly encouraged.

70.33.5.6 Award Certificates. Since February 2015, certificate preparation and distribution is the responsibility of each organizational function. As a result, OMS has developed templates for each organizational function to use in printing recognition awards for their respective staff.



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70.36 Personnel Security

70.36.1 Introduction.

The Treasury Inspector General for Tax Administration (TIGTA) provides independent oversight of the Department of the Treasury (Treasury or Department) matters involving Internal Revenue Service (IRS) activities, the IRS Oversight Board, and the IRS Office of Chief Counsel.

Although TIGTA is placed organizationally in Treasury's Departmental Offices (DO) and reports to the Secretary of the Treasury and to Congress, TIGTA functions independently from DO and all other offices and bureaus within the Department.

Personnel Security guidance is binding for all TIGTA employees and contractors. This section serves as the reference for TIGTA personnel security policy, procedures, and guidelines. TIGTA's personnel security policy and requirements are guided by Federal Government policy and standards. This section clarifies Governmentwide issuances, adopts them to TIGTA's specific circumstances, and imposes additional requirements, when necessary.

70.36.2 Purpose.

This section establishes general policy and procedures for TIGTA's Personnel Security program pursuant to Executive Order (E.O.) 10450, *Security Requirements for Government Employment*, as implemented by Title 5, Code of Federal Regulations (C.F.R.), Parts 731, 732, and 736; E.O. 12968, *Access to Classified Information*, Security Executive Agent Directives (SEAD) 3, 4, 5, 6, 7 and 8, Treasury Order (TO) 102-17 *Delegation of Authority Concerning the Personnel Security Program*; and Treasury Directive (TD) 12-32, *Delegation of Authority Concerning Personnel Security*.

70.36.3 Authorities.

- *Security Requirements for Government Employment*, E.O. 10450, April 27, 1953, as amended.
- *Access to Classified Information*, E.O. 12968, August 2, 1995.
- *Reforming Processes Related to Suitability for Government Employment, Fitness for Contractor Employees, and Eligibility for Access to Classified National Security Information*, E.O. 13467, June 30, 2008.
- *Classified National Security Information*, E.O. 13526, December 29, 2009.
- *Classified National Security Information (implementing E.O. 13526)*, 32 C.F.R. Parts 2001 and 2003, June 22, 2010.
- *Reinstatement or Restoration; Individuals Suspended or Removed for National Security, Employment and Clearance; Individuals Removed for National Security*,

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and *Suspension and Removal (National Security)*, 5 United States Code (U.S.C.) 3571, 7312, and 7532, respectively.

- *Delegation of Authority Concerning Personnel Security*, TD 12-32, November 3, 2000.
- *Suitability, National Security Positions, and Personnel Investigations*, 5 C.F.R. Parts 731, 732, and 736, respectively.
- *Personnel Security Standards and Procedures Governing Eligibility for Access to Sensitive Compartmented Information*, Director of Central Intelligence Directive (DCID) 6/4.
- *Classified National Security Information*, E.O. 12598, October 17, 1995, as amended.
- *The Privacy Act*, 5 U.S.C. 552a.
- *Freedom of Information Act*, 5 U.S.C. 552.
- *Standards of Conduct, Disclosure of Records, National Security Information*, 31 C.F.R. Parts 0, 1, and 2, respectively.
- *Securely Expediting Clearances Through Reporting Transparency Act, of 2018 (SECRET Act of 2018)*, P.L. 115-173, Section 3.
- National Archives and Records Administration's (NARA) General Records Schedules (GRS): GRS 2.5, Item 020, *Individual Employee Separation Case Files*; GRS 4.2, Item 120, *Classified Information Nondisclosure Agreements*; GRS 5.6, Item 170, *Personnel Security Investigative Reports*; and GRS 5.6, Items 180 and 181, *Personnel Security and Access Clearance Records*.

70.36.4 Responsibilities.

TIGTA shall ensure that consistent, timely, and equitable personnel security and suitability determinations are made in all cases. In accordance with the Treasury Security Manual, TIGTA's Office of Mission Support, Human Capital and Personnel Security (HC&PS) directorate will:

- Refer all allegations of disloyalty or subversion to the Treasury Director, Office of Security Programs (OSP), whom will notify the appropriate senior departmental officials and/or refer the allegations to the Federal Bureau of Investigation when appropriate.
- Consult with the Treasury Director, OSP when significant suitability information is developed concerning TIGTA executives.
- Advise the Treasury Director, OSP when significant adverse information is developed that could result in the denial or revocation of a security clearance.
- Inform the Treasury Director, OSP within one business day when significant behavioral issues are reported on those TIGTA employees who have been granted access to Sensitive Compartmented Information.
- Ensure the trustworthiness of the TIGTA workforce by initiating and adjudicating all required background investigations and supplemental periodic record checks for TIGTA employee and contractors.
- Grant security clearances for access to classified information for TIGTA employees and contractors as appropriate.

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- Maintain corresponding security files and electronic database records for TIGTA employees and contractors.
- Provide verifications of active security clearances for clients and customers when required for a confirmed business reason.

Managers and employees with TIGTA are responsible for assisting in implementing the Federal Government's Personnel Security Program by ensuring that only authorized individuals are granted access to classified information under their control, and by promptly informing Personnel Security and/or the Security Officer of conduct by any person, which may raise security issues.

70.36.5 Role of Outside Agencies.

Pursuant to [E.O. 16467, June 30, 2008](#), the U.S. Office of Personnel Management (OPM) has oversight of Federal agency suitability programs and the Office of the Director of National Intelligence (ODNI) has oversight over investigations and determinations of eligibility for access to classified information or eligibility to hold a sensitive position. The OPM and ODNI conduct periodic reviews or inspections of agency personnel security and investigative programs to evaluate compliance with its standards.

70.36.6 Personnel Security.

70.36.6.1 Position Sensitivity. Proper position designation is required to support E.O. 13467, *Reforming Processes Related to Suitability for Government Employment, Fitness for Contractor Employees, and Eligibility for Access to Classified National Security Information* initiatives under the Joint Security and Suitability Reform.

Every TIGTA position shall be designated by the HC&PS directorate by taking into consideration the following:

- Suitability risk levels are commensurate with public trust responsibilities and attributes of the position as they relate to the efficiency of the service and as described in 5 C.F.R Part 731.
- National Security sensitivity levels commensurate with the potential adverse impact upon the National Security that the incumbent could affect, as described in 5 C.F.R. Part 732. Positions with National Security components are additionally subject to periodic review in accordance with 5 C.F.R. Part 1400, *Designation of National Security Positions*, and the SECRET Act of 2018 requiring the review and re-designation, if necessary, of Federal positions in regular intervals.
- Position sensitivity designations established at the time of a vacancy announcement may not be changed to a higher sensitivity level for a minimum of twelve (12) months after a hiring action.

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70.36.7 Adjudicative Standards (Suitability and National Security).

70.36.7.1 Policy. All TIGTA positions have a public trust component, this section shall be used in adjudicating background investigations of all TIGTA applicants, employees, volunteers, consultants, and other persons who will hold a position. This section applies to public trust position holders and those who require access to classified information pursuant to E.O. 12968 and for determining eligibility for employment in a sensitive position pursuant to [E.O. 10450](#), *Security Requirements for Government Employment*. Additionally, these guidelines may be used in determining eligibility for (1) access to controlled unclassified information or TIGTA automated information systems, or (2) access to TIGTA occupied facilities.

70.36.7.2 Responsibilities. TIGTA shall:

- Direct appropriately trained adjudicative personnel to make suitability and/or access eligibility determinations.
- Conduct timely reviews of any SEAD 3 reportable information and/or any adjudicative relevant material received involving current employees and/or contractors and make determinations on either continued access eligibility or continued suitability determinations as appropriate.
- Seek the advice of the Treasury Director, OSP, or his/her designee, on any case which involves complex, unique or precedent-setting factors.
- The Treasury Director, OSP retains the authority to make national security clearance eligibility determinations for access to classified information on all bureau Security Officers and those at TIGTA with delegated authority to grant clearances. The Treasury Director, OSP will determine the granting, denying, and revoking of national security clearances and suspending of access to classified information for all appropriate security staff.
- With respect to TIGTA, the functions above shall be performed by Personnel Security. If TIGTA does not have its own appropriately trained adjudicative personnel, TIGTA may obtain adjudication services from another organization within Treasury which has such adjudicative personnel, and may delegate the necessary authority to make determinations to those personnel, with the concurrence of the Director, HC&PS.

70.36.7.3 Adjudicative Process. The applicant or employee will be subject to an appropriate level background investigation as well as reinvestigations at regular intervals. TIGTA employees occupying sensitive positions may be subject to appropriate additional review in accordance with SEAD 6, *Continuous Evaluation* to ensure continued eligibility for access to classified information. Employees occupying public trust positions may also be subject to appropriate additional review to ensure continued suitability for Federal employment.

After a thorough review, analysis, and evaluation of all available investigative information, an appropriately trained adjudicator shall determine an individual's

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suitability for Federal employment and/or eligibility for access to classified information in accordance with current Federal regulations.

70.36.7.4 Post Appointment Arrest. All TIGTA staff covered under this policy are subject to continuous evaluation and/or review. Reports received by Personnel Security of criminal conduct of TIGTA appointees or employees are reviewed and adjudicated in conjunction with existing security information. If the adjudication of post appointment arrest reports results in an employee no longer being suitable for Federal employment, the matter will be referred to Human Capital/Employee Relations for handling since TIGTA's Suitability/Personnel Security program, by regulation, cannot take suitability actions on employees. If the adjudication of post appointment arrest reports results in an appointee no longer being suitable for Federal employment, TIGTA's Personnel Security program will coordinate with Human Capital, the appropriate TIGTA management official, and the Office of Chief Counsel, if appropriate, for separation action.

70.36.7.5 Granting Access. Eligibility for access to classified information is limited to United States citizens for whom an appropriate background investigation indicates loyalty to the United States, strength of character, trustworthiness, honesty, reliability, discretion, sound judgment; as well as freedom from conflicting allegiances and potential for coercion. Individuals who are eligible for access to classified information must also have a willingness and the ability to abide by regulations governing the use, handling, processing, and protection of classified information.

No person may have access to classified information until they have received appropriate training on responsibilities for protecting national security information and have a fully executed Standard Form (SF) 312, *Classified Information Nondisclosure Agreement*, on file with Personnel Security.

An eligibility determination for access to classified information is a discretionary security decision based on the professional judgment of an appropriately trained personnel security staff member. Determinations for access to classified information are separate from suitability determinations with respect to the hiring or retention of employment.

Any TIGTA employee, applicant, or other individual who is found eligible for access or granted access to classified information may be investigated at any time to ascertain whether he/she continues to meet the requirements for such access.

No negative inference concerning the Federal standards for access eligibility may be raised solely on the basis of sexual orientation or on the basis of mental health counseling. However, mental health counseling, where relevant to the adjudication of access or continued access to classified information, may justify further inquiry to ensure such access is clearly consistent with national security interests.

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70.36.8 Suspension, Denial and Revocation of Access to Classified Information.

70.36.8.1 Suspension of Access. The E.O. 12968, *Access to Classified Information*, sets forth the requirements for proceedings for denial or revocation of access to classified information. The information described in this section is solely for use in instances when Personnel Security becomes aware of questionable or unfavorable information. In such instances, the Director, HC&PS (or his/her designee) may find that access or continued access is not consistent with national security interests. The procedures described below do not apply to termination of access when the individual no longer has a need-to-know.

Suspension of access to classified information is appropriate as an interim measure to protect and control such access in certain circumstances. Ultimately, suspensions must be resolved through either a favorable or unfavorable security determination based on a thorough review of all available and reliable information. Suspension of access to classified information is required when an individual is incarcerated as the result of a conviction for a criminal offense or is deemed absent without leave for a period exceeding 30 calendar days.

A suspension may also be appropriate in, but not limited to, any of the following situations:

- Preparations are being made to revoke an individual's existing access to classified information and access is suspended while the review of the determination to revoke takes place;
- Additional time is needed to evaluate and resolve adverse information which may require additional investigation, or the individual must complete certain requirements to maintain his/her clearance;
- Pending removal and termination of employment resulting from adverse personnel actions under Title 5 of U.S.C., Chapter 75; or
- Failure by an individual to submit the required security forms or releases in a timely manner.

70.36.8.2 Notice of Suspension of Access. The Director, HC&PS (or his/her designee) will provide the affected employee with a brief statement of the reasons for the suspension.

A copy of the notification shall be maintained in the individual's personnel security file and a copy provided to the Treasury Director, OSP.

A confidential notice shall be forwarded to the employee's immediate supervisor and those with an operational interest to ensure all access by the affected employee to

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classified information, systems, and access lists is suspended immediately until a final determination to revoke or reinstate the employee's access to classified information is made.

Combinations to classified storage containers to which the employee had access will be changed unless sufficient controls exist to prevent access.

70.36.8.3 Denial or Revocation of Access. This section reflects the procedures followed when denying or revoking an employee's eligibility for access to classified information or when revoking an employee's existing favorable determination pursuant to E.O. 12968, *Access to Classified Information*.

70.36.8.4 Denial or Revocation Notices and Due Dates. The Director, HC&PS has the responsibility for notifying employees regarding suspensions and serves as the final deciding official for denials or revocations of access to classified information. All notifications sent to employees regarding suspension, denial, or revocation of access to classified information may be delivered by personal delivery, government, or commercial overnight courier, secure encrypted electronic mail, or certified mail. All notices must be delivered in a timely manner and an acknowledgment of receipt shall be requested. A copy shall be maintained in the individual's personnel security file and unless explicitly stated otherwise, the time period for a reply or other filing by an employee begins upon delivery of the official notice to the employee. The due date in any notice indicates the date a reply or any other document(s) must be received by the requestor in order to be considered timely. The reply or other filing can be made by personal delivery, electronic encrypted mail, facsimile, mail, or commercial overnight delivery.

70.36.8.5 Access Denial or Revocation. When Personnel Security makes an initial determination that an individual does not meet the national security clearance eligibility standards for a national security clearance or that an employee with current access to classified information potentially fails to meet applicable security criteria based on a thorough review of investigative material, a denial or revocation will generally be deemed appropriate. A denial or revocation may be appropriate in, but not limited to, the following situations:

- An individual who occupies a sensitive position, including an individual who possesses an active national security clearance, or is deemed clearance eligible, fails, without good cause, to: (1) complete the required background investigation or reinvestigation forms and/or releases; (2) participate in the required investigation; or (3) cooperate with required examinations as required for a sensitive position.
- An adjudicative decision is made based upon a comprehensive review of complete background investigative or other relevant information that a candidate for or individual with current access eligibility is ineligible for such access.

70.36.8.6 Notice of Intent. If a duly qualified adjudicator finds that access to classified information or continued access to classified information is no longer in the best interest

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of National Security consistent with national security interests, the individual shall be provided with a written Notice of Intent that he/she does not meet applicable eligibility standards for access to classified information. The written Notice of Intent shall include a comprehensive and detailed explanation of the basis for the determination as the national security interests and other applicable laws permit.

The Notice of Intent shall advise the individual that they have the right to request a review of the initial finding. The individual has the following rights and shall be advised in the notice of:

- The individual's right to representation by counsel or other representative of their choice and at their own expense.
- The name and address of the official to whom the individual should direct the request of review and direct any reply, request, or other filing.
- The individual's right to submit a request in writing, no later than fifteen (15) days after receipt of the Notice of Intent, for any documents, records, and reports upon which a denial or revocation is based, as defined in Section 5.2(a)(2) of E.O. 12968, and the entire investigative file, as permitted by the national security and other applicable laws.
- The individual's right to respond in writing or in person before the deciding official and present relevant documents, materials, and information. TIGTA will assume responses will be in written format unless a request to appear in person is made. Requests for in person responses must be made no later than the time at which a written reply would be timely made.

Production of Documents. If the applicant or employee submits a timely request for any relevant documents, records, and reports upon which a denial or revocation is based, the documents shall be provided to the individual within thirty (30) days of receipt of the request and shall be provided to the extent they would be provided if requested under the Freedom of Information Act or the Privacy Act, as applicable. The response period is extended to thirty (30) days from the date documents are provided.

70.36.8.7 Notice of Review and Appeal. Requests for review of the Notice of Intent are due within either thirty (30) days of Notice of Intent receipt or within thirty (30) days of documents being provided in accordance with the previous section. Upon receipt of a timely reply, either in writing or in person, a review of the initial determination shall be made or the final determination issued to the individual in writing. The applicant or employee who submits a response shall be provided a Notice of Review with the final agency determination.

If no timely request for review is received, the initial unfavorable finding contained in the Notice of Intent will be upheld and the action will become effective. The effective date will be no sooner than the thirty (30) day expiration date of the reply period.

If the decision of the Deciding Authority is to affirm the initial intent to deny or revoke access, the Notice of Review shall also inform the individual of the right to appeal the

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decision to Treasury's Security Appeals Panel, as described in Section 5.2(a)(6) of E.O. 12968. To file an appeal, the individual must submit a written appeal to the Security Appeals Panel within thirty (30) days of receipt of the Notice of Review. The address for the appeal shall be included in the Notice of Review.

70.36.9 Personnel Security Operations.

70.36.9.1 Personnel Security Files. TIGTA shall establish, maintain, and safeguard a personnel security file for each applicant and employee in compliance with NARA guidelines.

Personnel security files shall include the requisite position description(s), Optional Form (OF) 8, OF 306 *Declaration for Federal Employment*, SF 312, *Classified Information Nondisclosure Agreement* (as applicable), and the Department of the Treasury Form (TD F) 15-03.2, Certificate of Clearance and/or Suitability Determination. Additionally, TIGTA's personnel security files will include documentation of investigative coverage and results, results of security and suitability adjudication/determinations, national security clearance decisions, and any significant personnel security or suitability information which is developed during employment.

Use of Investigative Reports. TIGTA may choose to retain copies of its Investigative Service Provider's reports for the duration of the retention schedule; however, the Certification of Investigation and Report of Agency Adjudicative Decision must be retained in the case file as the record of adjudicative action for a minimum of two years from the date of the final decision. Reports of investigation of cases conducted by other Federal agencies, but transmitted through OPM, must be handled in the manner prescribed by the originating agency's Privacy Act system security notice or stamped caveats, which may appear on those documents.

Disposition of Investigative Reports. Personnel security case files and related indices shall be generally destroyed or transferred to a Federal Records Center in accordance with NARA guidance. Individual security case file items on loan from other Federal agencies will be destroyed in accordance with any memorandums of understanding and/or retention and use agreements. TIGTA shall ensure that the Privacy Act notice of routine uses for that system of records accurately describes their practice in this area. Investigative reports and related documents obtained from other agencies for making security/suitability determinations shall be destroyed in accordance with the investigating agency's instructions.

70.36.9.2 Security Clearance Records.

70.36.9.2.1 Certificate of Clearance and/or Security Determination. The TD F 15-03.2 or equivalent shall be signed by the Security Officer (or designee), or other authorized official designated by the Inspector General. The notification shall document the employee's biographical and position data, the date and investigative basis of the

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determination, and if access to classified information has been granted, the form should include the level of access granted, and whether granted on an interim or final basis. For employees who do not require national security clearances, the form will contain the same biographical and investigative information, but the level of security clearance shall be reflected as “None” or “None Required.” The form shall be filed on the right side of the Electronic Official Personnel Folder (eOPF), while a copy shall be filed as the uppermost document in the personnel security file.

Classified Information Nondisclosure Agreement (SF 312). As a condition of being granted access to classified information, the individual must first undergo a national security briefing by appropriate security officials wherein he/she is informed of the obligations and responsibilities upon being granted such access, and must execute the SF 312, which shall be appropriately witnessed.

For employees, the original SF 312 shall be placed on the right side of the eOPF along with the original copy of the TD F 15-03.2. A copy of the SF 312 will be retained in the employee's personnel security file.

For individuals not having an eOPF, TIGTA must maintain the SF 312 in an appropriate system of records that meets the information Security Oversight Office's 5-year retention requirement.

70.36.9.3 Protection of Personnel Security Records. Information in personnel security investigations, records, and operations shall be safeguarded to protect the interests of both the individual and TIGTA, pursuant to requirements of the Privacy Act. Unless designated at a higher level, personnel security information must be afforded the same degree of protection as material designated as “Confidential” and must be used only for authorized official purposes. When not in use, personnel security information must be stored in a General Services Administration-approved security container or in an equally secure area.

Personnel security investigation information requested by subjects of investigations shall be processed according to procedures established by TIGTA under provisions of the Privacy Act and/or the Freedom of Information Act, as appropriate. Requests for the release of the results of any personnel investigation should be referred to TIGTA or the non-Treasury agency that conducted the investigation.

Medical information developed during personnel security investigations may require interpretation by medical authorities in order to be meaningful to personnel security professionals and operating officials, and its privileged nature shall be carefully respected.

Investigative information and the identity of confidential sources must be safeguarded in accordance with the provisions of the Privacy Act.

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Reports containing classified information shall be protected in accordance with E.O. 12958, *Classified National Security Information*, and appropriate Treasury regulations of the Treasury Security Manual, TD P 15-71.

70.36.9.4 Monitoring Personnel and Security Clearance Changes. An effective personnel security program requires that Personnel Security be promptly informed of all personnel changes in order to ensure that requisite investigations are obtained. Current data must be maintained on those who have been cleared to occupy sensitive positions or granted access to classified information. Regular review with function heads will be conducted to ensure continued needs and action should be taken to administratively withdraw or reduce the level of classified access as appropriate, including to close out security files on separated employees.

TIGTA Employees Visiting Classified Facilities. When an employee's official duties require access to classified information at another governmental agency or access to facilities or areas which are restricted for security reasons, the supervisor of the visiting employee should contact Personnel Security and provide confirmation of the need, the level of the required national security clearance, dates of the visit, and the name and telephone number of a point of contact at the receiving site. A notice shall be provided to Personnel Security sufficiently in advance of the intended activity to permit timely processing of each request. Approval of the visit will be at the discretion of the agency visited.

Detailees. When a TIGTA employee is detailed to another Treasury bureau, it is TIGTA's responsibility to ensure that the employee meets all investigative requirements for the position into which the employee is detailed and to grant any national security clearance required for access to classified information, if applicable.

Cleared Visitor Access to TIGTA Facilities. For employees of other Federal agencies whose official duties require access to classified information at TIGTA facilities, the sponsoring TIGTA office shall submit an official request to Personnel Security to obtain the pertinent national security clearance verification data (see above) directly from the visitor's agency.

70.36.9.5 Applicability. These procedures are applicable except where the Inspector General for Tax Administration or designee invokes the provisions set forth in Section 5.2 (d) or (e) of E.O. 12968.

70.36.9.6 No Rights Created. These provisions, consistent with Section 5.2(c) of E.O. 12968, create no procedural or substantive rights.

70.36.10 Suitability Determinations for Public Trust.

70.36.10.1 New Hire Personnel. When the selecting/hiring official makes a decision and a tentative offer of employment is extended, Human Capital and/or Bureau of the

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Fiscal Service, Administrative Resource Center (BFS/ARC) will explain that a final offer is contingent upon a favorable adjudication of an appropriate, completed background investigation. In addition to an initial suitability and/or security review, all employees will undergo incremental background reinvestigations in accordance with their position sensitivity level, as well as periodic record checks between reinvestigations. Selecting officials should advise applicants that their continued employment is contingent upon maintaining the appropriate standards and having future favorable adjudications.

Personnel Security will honor any current background investigation that meets or exceeds the investigative requirement in accordance with the Federal Investigative Standards. A new investigation will not be initiated unless the current investigation is insufficient for the position sensitivity level, is expired, or TIGTA becomes aware of adjudicative relevant information which requires an updated or expanded investigation.

The authority to determine the requirement for an updated or expanded background investigation is solely at the discretion of Personnel Security.

All new hires must undergo a suitability evaluation and receive a favorable determination to be employed by TIGTA. The initial determination for suitability will only be issued upon a favorable review of the current investigation commensurate with the sensitivity of the intended position.

U.S. Office of Personnel Management.

The Director of OPM serves as the Suitability Executive Agent and is responsible for issuing standards and guidance to Federal Departments and Agencies (D/As) on covered positions in the competitive civil service, including the investigative standards for each sensitivity level. TIGTA requests appropriate investigation coverage in accordance with these standards for all personnel security investigations by the appropriate Federal Investigative Service Provider. Once completed, the investigative package is forwarded to Personnel Security for review and final adjudicative determination.

70.36.10.2 Detailees Assigned to TIGTA. Personnel Security will ascertain from the receiving TIGTA function confirmation of intended duties of the internal/external detailee. Based on review of these duties, a position sensitivity assessment will be conducted by the Security Officer. Upon confirmation of the position sensitivity level, Personnel Security will conduct the appropriate database checks and/or inquire of the detailee's organization to ascertain if the individual has a current background investigation and/or national security clearance. If the individual has a security file, a review of the file will be performed.

If the individual does not have a current background investigation or required national security clearance, the individual will be required to complete security forms for a background investigation. This investigation will be conducted at the appropriate level

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based on the position sensitivity level as well as appropriate vetting based on the intended position.

If a review of the security form and vetting results are favorable, a waiver may be granted, pending the final outcome of the preliminary suitability/security investigation.

70.36.11 Employee Notification of Personnel Security Investigation.

70.36.11.1 Favorable Adjudication. Applicants/Employees: After the background investigation is completed and adjudicated by Personnel Security, the applicant/employee is notified through an appropriate Notice of Completion. In addition, for investigations initiated by TIGTA, the Certificate of Investigation is placed in the applicant's/employee's eOPF. For applicants/employees with investigations accepted reciprocally by TIGTA as meeting the minimum investigative standard, the TD F 15-03.2, *Certificate of Clearance and/or Security Determination*, is placed in the applicant/employee's eOPF. A copy of both forms is stored in in the applicant/employee's security folder.

70.36.11.2 Unfavorable Adjudication. When Personnel Security has determined that an applicant does not meet the suitability standard for employment with TIGTA, the offer will be rescinded and TIGTA will discontinue the hiring process. Personnel Security is responsible for notifying TIGTA's Human Capital division and BFS/ARC of the rescission of the tentative offer of employment.

When Personnel Security has determined that an appointee does not meet the suitability standard for continued employment with TIGTA, Personnel Security is responsible for notifying the appointee that because a favorable adjudication is a condition of employment, the unfavorable adjudication will result in him/her being separated from Federal service.

When Personnel Security has determined that an employee does not meet the suitability standards for continued employment with TIGTA, referral will be made to Human Capital explaining the reasons for the decision. Human Capital will determine and process any appropriate action.

70.36.11.3 Separating Employees. When a TIGTA employee separates from TIGTA, Personnel Security will take appropriate administrative procedures including debriefing from any active access to classified information and collection of the Homeland Security Presidential Directive 12 Personal Identity Verification Card for system update and destruction. Where timing of employee separation renders it impracticable for debriefing and SF 312 signature, an administrative debriefing will be conducted.

Security files of the separated employee will be retained and/or destroyed in accordance with current NARA guidance.

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70.37 Information Security Policy

70.37.1 Introduction.

The Treasury Inspector General for Tax Administration (TIGTA) provides independent oversight of the Internal Revenue Service (IRS), the IRS Oversight Board, and the IRS Office of Chief Counsel. Although TIGTA is placed organizationally in the Department of the Treasury (Department) Departmental Offices (DO) and reports to the Secretary of the Treasury and to Congress, TIGTA functions independently from DO and all other offices and bureaus within the Department.

The procedures for safeguarding National Security Information (NSI) contained in this Policy under Executive Order (E.O.) 13526, National Security Information, dated December 29, 2009, or prior Orders, outlines TIGTA's protection of unauthorized access and disclosure of NSI commensurate with its level of classification. TIGTA's custody of NSI is controlled by the originating Federal entity as TIGTA, or its employees, do not have Original Classification Authority (OCA).

70.37.2 Purpose.

This Policy sets forth the standards for identifying, reporting, and conducting inquiries into incidents involving the mishandling or compromise of NSI. It does not include procedures for reporting incidents involving Sensitive Compartmented Information (SCI). All SCI incidents must be reported to the Department's Office of Security Programs (OSP), Office of Intelligence and Analysis, Special Security Office (SSO) immediately, as the processing of these incidents are handled through SCI channels. The SSO can be reached at SSO@treasury.gov. Please refer to the Office of the Director of National Intelligence Policy and the Department, OSP for further SCI guidance.

70.37.3 Scope.

This Policy and the Treasury Department Information Security Policy (TD P) 15-71, are applicable to all TIGTA employees and contractor personnel occupying sensitive positions who are permanently or temporarily assigned to the agency or under contract with TIGTA.

70.37.4 Authorities.

The authorities related to this Chapter can be found in TD P 15-71, General Information, section 4, "Authorities and References."

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70.37.5 Definitions.

For the definition of terms used in this Chapter, refer to TD P 15-71, Chapter 8, "Glossary of Terms."

70.37.6 Agency Roles and Responsibilities.

Director, Human Capital and Personnel Security (HC&PS), or designee:

- Conduct timely reviews of Security Executive Agent Directive 3 (SEAD 3) reportable information and/or any adjudicative relevant material received involving current employees and/or contractors and make determinations on continued access to classified information eligibility.
- Administer, manage, and provide oversight for all TIGTA security functions related to the safeguarding of NSI, to include security violations and security infractions.
- Report security violations and recommend corrective measures and appropriate sanctions as warranted in accordance with Federal guidance.
- Implement sufficient measures to ensure Security Incidents are reported and investigated, and appropriate actions are taken to prevent recurrence.
- Provide direction and guidance to ensure timely and appropriate submission to management officials for processing.

TIGTA Service Desk:

- Ensure that all security incidents reported through the online portal are properly addressed and sent to the appropriate entities in Personnel Security (PERSEC) and the Computer Security Incident Response Center (CSIRC) if/when involving Information Technology Systems.

The Computer Security Incident Response Center (CSIRC):

- Ensure that all reported IT security incidents involving NSI are quarantined.
- Ensure that mailboxes containing the potential classified data are unable to be accessed. Work with PERSEC and the Inquiry Officer in assisting with the inquiry.

Inquiry Officer (IO):

- Ensure coordination with PERSEC on preliminary inquiry.
- Ensure that the inquiry is thoroughly evaluated in accordance with TIGTA and Treasury Department Information Security Policy.

Special Agent in Charge, Special Investigations Unit (SIU):

- If formal investigation is referred from PERSEC, follow TIGTA Investigative procedures. After investigation is complete, ensure that PERSEC is provided a copy of the Reports of Investigation (ROI) for use in adjudication.

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70.37.7 Eligibility for Access.

A national security clearance for access to NSI shall not be fully valid until the following conditions are met: a favorable determination of eligibility, determination of need-to-know, the signing of the Standard Form (SF) 312, "Classified Information Non-disclosure Agreement," and completion of initial and annual refresher security training.

Each of the required elements identified in paragraph 70.37.7, above, are discussed in more detail in section 1.3 of Chapter I of TD P 15-71.

70.37.8 Mandatory Security Awareness Training.

To meet the requirements of TD P 15-71, Chapter III, section 2, "Mandatory Security Awareness Training," all TIGTA employees shall receive security awareness training commensurate with their duties and the classification or sensitivity of the information, assets, and/or facilities to which they have access. An employee's success in protecting classified and sensitive information and Federal Government resources depends largely on their understanding of: (1) what needs protecting; (2) why; (3) whom to protect it from; (4) how they must protect it; and (5) how to report incidents.

TIGTA's Office of Mission Support (OMS) HC&PS directorate is responsible for ensuring the following tasks are carried out with regard to security awareness training:

- Developing and implementing security awareness training provided by the Department's Office of Security Programs (OSP).
- Creating/retaining records documenting all employee/contractor personnel that is required and has completed the annual security awareness training.
- Establishing sufficient controls to ensure supervisors/managers are held accountable for their employees receiving appropriate security awareness training.
- Periodically analyzing the effectiveness of TIGTA's security training programs.
- Annually reporting on security awareness training programs as may be requested by OSP.

70.37.9 Performance Plans.

Consistent with section 5.4(d)(7) of E.O. 13526, and section 2.1 of Chapter III of TD P 15-71, the performance plan used to rate employees requires the designation and management of NSI as a critical element or item to be evaluated in rating security managers, security specialists, and all other personnel whose duties significantly involve handling of NSI, including personnel who regularly apply derivative classification markings in documents.

70.37.10 Processing NSI.

The NSI shall ONLY be processed in accordance with 32 C.F.R. Part 2001 and Chapter III of TD P 15-71, and on information systems (including any telecommunications systems) approved in accordance with TD P 85-01, Volume II, "Treasury Information

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Technology Security Program” and/or TD P 15-03, “Treasury Intelligence Information Systems Security Policy Manual.”

70.37.11 Security Inquiries.

This section sets forth the standards for identifying, reporting, and conducting inquiries into incidents involving the mishandling or compromise of NSI, not including SCI incidents. All SCI incidents must be immediately reported to the Department’s Special Security Office (SSO). The SSO can be reached at the Department’s Office of Counterintelligence for further guidance.

70.37.11.1 Procedures for Reporting Security Incidents. Protecting NSI shall be of paramount concern upon the discovery of any security incident. When an incident is discovered, immediate action will be taken to secure and control any NSI.

Any incident involving the mishandling of NSI shall be reported by the employee immediately to his or her supervisor using the online form located at the TIGTA Service Desk. Employees reporting incidents will report an incident within 24 hours or the next business day from the time of discovery.

For any incident involving the accidental, inadvertent, or intentional introduction of NSI into an IT System (Electronic Spillage), the person completing Part 1 of the online form will notify the Office of Information Technology’s (OIT) CSIRC within one hour of discovery at *TIGTAITCSIRC@tigta.treas.gov.

70.37.11.2 Reportable Security Incidents. The following are security violations/infractions that must be reported to TIGTA’s Director, HC&PS, and/or the Department’s Director, Office of Security Programs:

- Reportable information as outlined in Security Executive Agent Directive 3 (SEAD 3) [SEAD 3 Briefing](#).
- Any knowing, willful, or negligent action that can reasonably be expected to result in unauthorized disclosure of NSI.
- Any knowing, willful, or negligent action to classify or continue the classification of information contrary to the requirements of E.O. 13526 and its implementing directives.
- Any knowing, willful, or negligent action to create or continue a special access program contrary to the requirements of E.O. 13526.
- Any incident involving computer or telecommunication equipment or media that may result in disclosure of NSI to unauthorized individuals, or which results in unauthorized modification or destruction of classified system data, loss of classified computer system processing capability, or loss or theft of classified computer system media.
- Any incident involving the processing of NSI on computer equipment that has not been specifically approved or accredited for that purpose by an authorized official.

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- Any incident involving the shipment of NSI by an unapproved method, or any evidence of tampering with a shipment, delivery, or mailing of packages containing NSI.
 - Any incident in which NSI is not stored by approved means.
 - Any incident in which NSI is inadvertently revealed to or released to a person not authorized access.
 - Any incident in which NSI has been destroyed by unauthorized means.
 - Any incident in which NSI has been reproduced without authorization or contrary to specific restrictions imposed by the originator.
 - Any other incident in which NSI is not safeguarded or handled in accordance with prescribed procedures as set forth in E.O. 13526.

Following are examples of the types of security violations involving classified information that must be reported (not all inclusive):

Improper:

- Transmission (mailing, hand-carrying, e-mailing).
- Storage.
- Packaging.
- Reproduction.
- Processing on non-approved information technology systems/equipment.
- Marking.
- Destruction.

Failure to:

- Secure classified documents.
- Apply all required markings on classified documents.
- Lock security container/bar-lock cabinet or equipment.
- Protect burn bags containing classified waste prior to destruction.
- Safeguard classified communications security (COMSEC) information.
- Verify security clearance of recipients prior to sharing classified information.
- Verify need-to-know and/or need-for access to classified information.
- Report the loss or possible compromise of classified information.

70.37.11.3 Conducting the Preliminary Inquiry. Upon notification of an alleged security incident involving NSI, the Director, HC&PS, will assign responsibility for the inquiry and completing the National Security Information Security Inquiry Report (NSI SIR). This will frequently be assigned to a TIGTA management official responsible for the site where the alleged security incident initiated.

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If a collateral security incident occurs within TIGTA Headquarters, the Director, HC&PS, or designee will assume the role of Inquiry Official (IO). If the security incident involves SCI, the Director, HC&PS, or designee will coordinate with the Treasury Department Special Security Officer (SSO) or designee on conducting an inquiry. The Director, HC&PS, will make a determination on what type of NSI SIR each security incident requires on a case-by-case basis. The determination depends on the circumstances surrounding the incident.

The TIGTA online reporting form will be used to report a security incident. The individual conducting the preliminary inquiry will serve as the IO. The IO will have authority to conduct interviews and obtain statements from personnel who have knowledge of the incident.

The Preliminary Inquiry and corresponding NSI SIR will be completed within 15 working days from the date of initiation. Where an inquiry is not completed within the 15 working days, the IO must include a statement in the NSI SIR stating the cause for the delay.

70.37.11.4 Preliminary Inquiry Standards. A preliminary inquiry should determine:

- Whether a security incident (violation or infraction) actually occurred;
- The date, time, and location of the incident;
- Whether there was a compromise or suspected compromise of NSI and identification of the NSI involved to include who, what, when, where, why, how, and how much (as applicable);
- The individual(s) responsible for and involved in the security incident;
- The cause of the security incident;
- The actions taken to minimize damage or neutralize the potential for compromise; and
- Recommendations to prevent recurrence of similar security incidents to include additional training, and procedural changes. Recommendations for administrative or disciplinary action shall be made by the Director, HC&PS, or designee.

If the security incident involves the improper transmission of NSI to TIGTA from an outside organization, TIGTA must notify the appropriate Security Official of the sending organization who will determine if the matter requires further review in accordance with the sending agency's policy.

If the security incident involves the improper transmission of NSI within TIGTA, the appropriate Supervisor must notify the appropriate TIGTA component of the sending component or office who shall pursue the matter further.

If the compromised information was originated by another Federal Government agency, a copy of the NSI SIR and request for Damage Assessment will be forwarded to TIGTA.

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If the originator of the information cannot be determined, the NSI SIR will be forwarded to Director, HC&PS, for determination and to process the Damage Assessment request. If TIGTA cannot determine the originator, TIGTA's Director, HC&PS, will seek guidance from the Treasury SSO or Director, OSP.

If the incident involves the inadvertent disclosure of NSI to an individual that has not been granted official access to NSI, the individual who received the NSI will be asked to sign a TD F 15-05.19, "Inadvertent Disclosure Briefing and Agreement." If the individual refuses to sign the statement, the information on the form will be read orally to the person in the presence of a witness, and the form will be annotated to reflect the individual's refusal to sign. Both the IO and the witness will sign the form. The form must be included in the Preliminary Inquiry Report.

If the Preliminary Inquiry reveals a compromise or a suspected compromise of NSI, TIGTA must request the OCA or designee with jurisdiction over the information to conduct a Damage Assessment in accordance with the following procedures:

70.37.11.5 Conducting the Inquiry. The purpose of an administrative inquiry is to gather facts and relevant evidence to provide the basis for management in determining what, if any, action to take. An administrative inquiry conducted by TIGTA management is an investigation that is not for the purpose of law enforcement or criminal prosecution. Management inquiries must be conducted with tact, diplomacy, professionalism, and respect. To the extent possible, interviews must be conducted in private, and the person being interviewed is to be fully informed of the reason for the inquiry.

TIGTA management has the right to perform administrative inquiries based on their responsibility to manage the workforce and take necessary disciplinary action. TIGTA employees are expected to be candid, cooperative, and truthful. The management official conducting the inquiry must ensure the employee understands their rights as follows:

- Right to be informed of any preliminary charges.
- Right to legal representation if the investigation may lead to criminal prosecution.
- Right to exercise his/her Fifth Amendment right (to remain silent) if he/she believes answering TIGTA's investigatory questions could expose him/her to criminal prosecution.

An employee may be removed from TIGTA for not replying to management's investigative questions when adequately informed that he/she is subject to discharge for not responding to questions and is told his/her replies cannot be used against him/her in a criminal case. If the TIGTA employee refuses to be interviewed or refuses to provide information considered relevant to the inquiry, the refusal will be noted and the inquiry official will refer the matter to the Director, HC&PS.

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The individual who reported the incident should be interviewed first. During the interview, all pertinent, corroborating information will be obtained to include dates, times, locations, classification level, title, or other identifiable materials involved in the incident, other persons involved or suspected of being involved in the incident, and any other information relevant to the inquiry.

All documents, Standard Operating Procedures, and other policies having relevant impact on the incident will be thoroughly reviewed. Based on the interview of the reporting person, the inquiry should be expanded to include interviews of others involved who witnessed the incident.

If the actions of a specific person or persons is/are identified as the cause of the incident, that/those person(s) should be interviewed last. If the cause of an incident appears to be the result of a process rather than an individual, the details of the process must be determined and examined. Specific recommendations regarding preventive measures must be formulated to preclude the incident from recurring.

The inquiry will be considered complete when it is determined that no further information can be gathered by continuing the inquiry.

70.37.11.6 TIGTA NSI Security Inquiry Report. The IO will prepare a TIGTA NSI Security Inquiry Report (SIR) in accordance with TIGTA and Treasury Information Security policies. A quarterly synopsis of the completed reports shall be forwarded, for further actions as appropriate, to the applicable supervisory or management official(s) with jurisdiction over the office or agency where the security incident occurred and responsibility over the person(s) involved. The SIR report at a minimum should contain the following information:

- Persons interviewed – Include the name, job title, and program office of each person interviewed as part of the inquiry.
- Observations – Provide a detailed, narrative account, in chronological order, of the events leading up to and culminating in the occurrence of the incident, based on the personal interviews and observations made by the IO. Also include suspected causes of the incident (*e.g.*, lack of sufficient training, negligence, *etc.*).
- Conclusion – Include only information that can be stated as fact. Any conclusions must be supported by facts provided in the observations. For example, if a classified package was left unattended in an in-box, and Mr. Doe admitted during the interview that he did in fact leave the classified package unattended in the in-box, and this is included in the observations, then the conclusion can be made that Mr. Doe did leave the classified package unattended in the in-box. If the cause of the incident can be stated as fact, then identify the cause of the incident (*e.g.*, this incident occurred because Mr. Doe has not received any formal training on handling NSI). The cause of the incident must not be confused with the occurrence of the incident itself. In the case of

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this example, the incident occurred when Mr. Doe left the classified package unattended in the in-box. The cause of the incident, or *why* Mr. Doe left the package, was the lack of knowledge of the proper procedures due to inadequate training. Opinions of the IO or others will not be included in the conclusions.

- **Actions Taken** – Identify any actions that were taken upon the discovery of the incident to minimize the potential for compromise. For example, “upon discovery of the classified package in the in-box,” Mr. Doe took immediate possession of it and stored it in an approved container for the storage of classified material, or, the supervisor immediately called a staff meeting to brief personnel within the program of the proper procedures for safeguarding classified material.
- **Recommendations** – Provide any recommendations that should be considered to prevent recurrence of similar incidents (*e.g.*, remedial training, awareness posters, or broadcast messages sent periodically to personnel within a program).
- **Status of Inquiry** – State if the inquiry is “Closed or Open,” and if there was a compromise, suspected compromise, or no compromise. If the inquiry is still open, explain what actions are pending before the inquiry can be closed.
- **Marking** – At a minimum, the NSI SIR will be marked and handled as “For Official Use Only.” If the TIGTA NSI SIR must contain NSI in order to be complete, it will be handled and marked accordingly with the level of classification involved and produced on a computer accredited to process NSI.
- **Statement of Person(s) Involved** – Persons who are found to be culpable in the commission of a security violation or infraction will be afforded the opportunity to provide a written statement disputing the facts or identifying mitigating circumstances. Such written statements will be included as an attachment to the inquiry report.

70.37.11.7 Submission and Distribution. The report must be forwarded to the heads of functions activities where the incident occurred.

The Director, HC&PS, shall prepare a quarterly memorandum summarizing the reports and providing recommendations, as applicable, for distribution to the TIGTA officials with supervisory oversight of the program where the incident occurred. For any incident requiring immediate action and notification, the program office will be notified individually on a case-by-case basis. If there are no incidents to report during the quarter, a memorandum indicating a negative report must be issued to the Deputy Inspector General for Mission Support/Chief Financial Officer.

Where a person(s) is found to be culpable in the commission of a security incident, the TIGTA Personnel Security will make the determination that a copy of the TIGTA NSI SIR will be included in the individual’s Personnel Security File.

A copy of the report will be retained by the applicable security office in accordance with records retention guidelines.

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Upon receipt of this report, the local leadership will coordinate with TIGTA's HC&PS directorate and review the report to determine if a suspension or revocation of a national security clearance is appropriate in accordance with EO 12968 Section 5.2(a) and Treasury Security Manual, Chapter I, Section 5, Suspension of Access to Classified Information."

Reports pertaining to contract employees shall be provided to the applicable Federal Contracting Officer's Technical Representative, or equivalent Federal employee having oversight of the contract. In addition, further reporting relative to contractors shall be made in accordance with National Industrial Security Program Operating Manual.

70.37.11.8 Closing an Incident through an NSI SIR. An NSI SIR will be sufficient to close the incident if it determines that:

- The loss or compromise of NSI has not occurred, or its likelihood is remote;
- The compromise of NSI has occurred, but there is no indication of knowing, willful, or negligent behavior or significant security weaknesses;
- There is no evidence of employee misconduct, criminal behavior, or espionage; and
- No additional information will be obtained by conducting a formal investigation.

70.37.12 Formal Investigation.

A formal investigation will be initiated when warranted by the scope or severity of the incident, or when a Security Inquiry is insufficient to resolve deficiencies or discrepancies. The decision to conduct the formal investigation in lieu of or subsequent to a preliminary inquiry will be made by Director, HC&PS.

Upon a determination that a formal investigation is appropriate, the matter will be referred to TIGTA's SIU who will coordinate with the appropriate law enforcement authorities.

An ROI must be prepared in accordance with the guidelines established by TIGTA Policy. Should the Treasury Department Office of Inspector General, the Federal Bureau of Investigations, or another agency assume investigative responsibility, TIGTA SIU will coordinate further actions with the investigative agency.

70.37.13 Incidents involving NSI within IT Systems (Electronic Spillage).

The accidental, inadvertent, or intentional introduction of NSI into an IT system not specifically certified and accredited for the classified use, or certified and accredited at a level lower than that of the NSI introduced into it, must be reported. Immediate action will be taken to assess and mitigate the incident.

Assessment shall include an immediate determination as to whether or not a spill occurred (*i.e.*, is the information introduced to the IT system classified or classified at a higher level than what the IT system is certified and accredited to process?).

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When a determination has been made that a spill has occurred, the reporting requirements outlined in this policy will be followed. TIGTA OIT CSIRC will use the OIT Security Form or contact the appropriate parties via telephone within one hour of the time of discovery.

Users will not take any actions to delete, disturb, or further disclose spilled information, such as deleting e-mail that contains NSI or classified attachment, or printing hard copies off a printer.

Specific information regarding a spill shall itself be classified at the same level of the classification of the NSI spilled until confirmation is received that the spilled information has been effectively eradicated from the IT system or potential for compromise has been otherwise neutralized. Specific information means information sufficient to allow a dedicated intruder or curiosity seeker to search for and access the spilled material.

70.37.14 Overseas Security Incidents.

Security incidents occurring at overseas locations are under the purview of the Department of State (DOS). If a security incident is observed by TIGTA personnel at an overseas location, the DOS Regional Security Manager, Marine Security Guard Detachment Commander, or another designated person(s) will be notified.

Alleged security violations committed by TIGTA employees while assigned overseas are reported by the DOS to the Department, Director, OSP. The DOS' preliminary inquiry includes an assessment of possible compromise. When the Director, OSP receives this information from DOS, the individual responsible and the post or unit security officer usually will have provided information about the reported violation with or without related comments. In the event sufficient background information is lacking, the Director, OSP may request supplementary details from TIGTA's HC&PS to assist in the adjudication process. The Director, OSP shall review and evaluate the information concerning the alleged security violation and forward DOS' information to the TIGTA's HC&PS directorate for collaborative processing

The Director, HC&PS will prepare a memorandum summarizing the report and providing recommendations, as applicable, for distribution to the Department, Director, OSP and DOS overseas officials with supervisory oversight of the where the violation or infraction occurred. If there are no incidents to reporting during the quarter, a memorandum indicating a negative report must be issued to the Deputy Inspector General for Mission Support/Chief Financial Officer.

Listed below are procedures that should be followed:

- Assignment of IO: The Director, HC&PS will send the report requirement directly to the IO.
- Attachments: Attachments should be addressed on a case-by-case basis and limited. Please limit the attachments to only those attachments that are needed.

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For the statement obtained from the person responsible, it should only be forwarded in the inquiry package if the statement adds value to the report (*i.e.*, disputing the facts or identifying mitigating circumstances). The IO can maintain the statement and any additional documents that do not need to be attached to the report. All Inadvertent Disclosure forms should be attached.

- Inadvertent Disclosure Statement: For incidents that result in several individuals needing to take control of the discovered classified documents to protect them and store them in a safe, the Director, HC&PS, will not require a copy of the Inadvertent Disclosure Statement if such recipients have a national security clearance. If the recipient has not been granted a national security clearance, the Inadvertent Disclosure Statement will be required.
- Persons Unavailable: If personnel are no longer available as a result of reassignment or separation from TIGTA, include in the NSI SIR “*personnel no longer available and no further information can be obtained.*”
- The Director, HC&PS will provide where the violation or infraction originated to provide awareness to management of possible trends involving the mishandling of classified documents and recommend training, if applicable. The NSI SIR can then be closed after that verbiage has been included.
- Refusal to Sign: If the person refuses to sign the NSI SIR form, the information in the narrative will be read orally to the person in the presence of a witness, (supervisor preferred) and the form will be annotated to reflect the individual’s refusal to sign.
- Suspense Dates: If the suspense date cannot be met, an extension should be requested. The IO should contact the Director, HC&PS advising them the suspense cannot be met and to set a new suspense for the NSI SIR.
- Management Notifications: For those incidents in which personnel responsible cannot be determined, there must be an annotation in Section III to indicate that local management has been advised of the incident and further dissemination to other organizational elements/employees has been conducted to preclude future incidents of this nature.

70.37.15 Reporting Points of Contact.

Incidents may be reported through the following:

- TSM self-service, ISMservice@tigta.treas.gov, call 1-866-246-7548, through TIGTA employees’ immediate supervisor, or contact TIGTA OIT CSIRC by including the TIGTA Incident Notification Form.
- TIGTA OIT CSIRC at [*TIGTAITCSIRC@tigta.treas.gov](mailto:TIGTAITCSIRC@tigta.treas.gov).
- TIGTA Personnel Security at [*TIGTAPersonnelSecurityOffice@tigta.treas.gov](mailto:TIGTAPersonnelSecurityOffice@tigta.treas.gov).

70.37.16 Hand-Carrying Classified Material.

Hand-carrying NSI among and between TIGTA officials is a routine business function. An important step in this process is ensuring that the recipient has the proper national security clearance, the need-to-know, training to properly safeguard NSI, and the capability to store NSI.

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Within a TIGTA facility, NSI may be hand-carried between offices by direct contact between the officials/employees involved or through cleared support staff. The information shall have the appropriate classified document cover sheet affixed to it and be placed inside a single, sealed, opaque envelope/file folder, or security locking bag. The use of the envelope, folder, or locking bag accomplishes the following:

- Makes it less obvious to casual observers, visitors, or un-cleared employees and contractors that the bearer is carrying NSI.
- Avoids associating a particular employee with his/her authorization to access NSI. Such concealment is especially important whenever NSI is carried outside of TIGTA controlled space within commercially leased office buildings. NSI shall not be delivered to unoccupied offices or rooms.

When TIGTA personnel hand-carry NSI while in official travel status, the physical transport shall avoid using non-U.S. flag aircraft or vessels. NSI shall be taken across international borders only when essential and with the full knowledge of TIGTA management and the Director, HC&PS. Every effort shall be made to use other authorized secure means for transport. If the U.S. Government's best interest requires hand carrying NSI abroad, the following specific safeguards apply:

- NSI shall be in the physical possession of the traveler at all times if proper storage in a U.S. Government facility is not available.
- Under NO circumstance shall NSI be stored in a hotel safe/room or locked in any vehicle, private residence, train compartment, detachable storage compartment, or other non-General Services Administration (GSA)-approved storage device.
- An inventory of all NSI shall be made prior to departure, and a copy thereof retained by the traveler's office until the traveler's return (for accountability of all NSI).
- NSI shall not be read by the traveler or allowed to be viewed by unauthorized individuals during travel. First/business class travel may not be authorized when the justification is solely based on the need to read, prepare for, or study NSI. NOTE: Hand-carrying SCI material while on official travel status is only as a last resort (*i.e.*, there are no other options for transmittal under certain circumstances).
- Material will be double-wrapped and will be carried in a non-descript locking bag. The traveler will go from the Sensitive Compartmented Information Facility (SCIF) of origin to the SCIF at the final destination with NO stops authorized between (*e.g.*, NO overnight stays in hotels). The same requirements apply to NSI contained on laptops and disks as for hard-copy paper documents. Prior arrangements by the official traveler shall be made to ensure the classified laptop and NSI on disks are protected during the entire trip. Storage in U.S. Federal Government controlled diplomatic facilities and advanced coordination with DOS officials are required.

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- Laptops for classified processing (and disks containing NSI) shall not be left unattended in hotel safes, rooms, conveyances, or stored overnight in U.S. owned or foreign businesses either abroad or domestically. All laptops for

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classified processing and disks shall be continuously controlled by cleared U.S. Government employees (24 hours per day, seven days a week) during official travel.

- Flash/Thumb Drives: Flash/thumb drives are not approved for storing or transporting NSI.
- Secure Voice/Data Communications: TIGTA officials shall use secure communications, or Secure Telephone Equipment (STE) for conducting classified discussions. Communications include voice and data transmissions (facsimile or fax) under provisions established by Treasury systems security officials in TD P 85-01, Volume 1, Part 2.

70.37.17 Information Security Program Forms.

Refer to TD P 15-71, Chapter III, section 3, "Information Security Program Forms," for a list and description of each U.S. Government and Treasury form used in the information security program. In addition to the aforementioned, the following are provided:

- Intelligence Community (IC) Form 4414, Sensitive Compartmented Information Nondisclosure Agreement. Personnel authorized access to SCI material will sign an IC Form 4414. This form, available from the OSP, is signed at the initial SCI indoctrination as agreement to the terms outlined therein. It is also signed at the individual's debriefing when access to SCI material is no longer required.
- SF 700 – Security Container Information. The form has three parts: Part 1 shall be completed in its entirety to reflect the name, address, and telephone number of TIGTA employees responsible for classified contents. This part of the form shall be posted on the (inside) front of the control drawer of the GSA-approved security container or the (inside) front top drawer of any non-GSA-approved equipment; Part 2 is a protective envelope to store the combination; Part 2A shall record the actual combination of the container. Both parts 2 and 2A shall have the appropriate level of classification (Top Secret, Secret, Confidential) stamped or affixed on them. On Part 2A, the marking should appear above the word "WARNING;" on Part 2, it should appear in the top and bottom margins. Part 2A shall be placed in the envelope and hand-carried or sent via other secure means to the appropriate TIGTA personnel responsible for centralized storage. TIGTA's Director, HC&PS, shall ensure that the agency's Security Officer conducts periodic reviews to ensure records of security combinations on file are true and accurate. In accordance with TIGTA's Employee Exit Clearance Procedures (Chapter 600.70.3, Employee Exit Clearance Form), supervisors are responsible for ensuring the Director, HC&PS, is notified when employees separate from TIGTA or undergo an internal transfer and no longer requires access to ensure combinations are not lost or forgotten due to such agency departures or internal transfers.

In an effort to protect sensitive information, the SF 700 shall also be used to record information (including combinations) to equipment that protects sensitive information. In such instances, the authorized sensitivity designation shall be

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annotated above the “WARNING” line and also in the top/bottom margins to differentiate the combination from security equipment storing NSI.

Combinations to equipment storing classified and other information protected by mechanical and electronic locks must be recorded on the SF 700. This is to ensure an official record is maintained to facilitate access to such equipment, prevent possible lockouts, and diminish the need to drill into (and effect costly repair) the lock/equipment when the combination is unknown, forgotten, and/or otherwise unavailable.

Dial-type lock combinations shall be administratively classified at the highest level of NSI that is protected by the lock. The act of classifying the combination shall not be included in statistically reporting the volume of classified documents generated annually on SF 311, “Agency Security Classification Management Program.” Combinations shall be changed only by persons authorized access to the level of information protected unless other sufficient controls exist to prevent their further access to the lock and/or knowledge of the combination.

Combinations on in-service equipment shall be changed whenever any of the following occur:

- The equipment is placed into use.
 - A person knowing the combination no longer requires access to it and other controls do not exist to prevent their access to the lock.
 - The combination has been subject to possible unauthorized disclosure.
 - When taken out of service, combination locks shall be reset to the standard combination 50-25-50 or 10-20-30 and the equipment inspected to ensure all classified and/or sensitive information remains inside.
- SF 701 – Activity Security Checklist. Information included on the SF 701 includes space to indicate whether the following activities have been completed:
 1. Security containers have been locked or checked by authorized persons.
 2. Desks, wastebaskets, and other surfaces and receptacles are free of NSI.
 3. Windows/doors have been locked.
 4. Electronic media (such as disks, tapes, removable hard drives, etc.) for processing NSI have been properly stored.

Security alarms and protective equipment are activated. TIGTA may include additional information on the SF 701 to suit its unique circumstances. Each security-approved “Open Storage” area safeguarding NSI and SCIF shall use the SF 701 unless the area or facility is in continuous operation (24 hours a day, seven days a week). As with the SF 702, retention of completed SF 701s shall be determined by TIGTA

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security officials. Within a SCIF, retention of the SF 702 is at the discretion of the SSO at the Treasury Department's Office of Intelligence and Analysis.

- SF 702 – Security Container Check Sheet. The SF 702 shall be conspicuously affixed to the outside of every container or vault storing NSI. Except for the SF 702, the top surface area of all security equipment shall remain free of extraneous material to enhance the efficiency of closing-hour security checks. When an authorized person first opens the container on a given day, he/she shall record the date, the actual time, and his/her initials on the SF 702. When the container is finally locked at the close of business, the same person or another cleared employee shall record the actual time and their initials. Users shall avoid citations reflecting standard opening, locking, and checking of the security equipment at routine times (e.g., opened at 9:00 A.M. and closed/checked at 5:30 P.M.). The use of all three columns of the SF 702 is encouraged; however, the “opened by,” “closed by,” and “checked by,” columns must be completed. On normal business days, regardless of whether the equipment was opened or not, the security container shall be checked by its primary or alternate custodians who have access to the equipment to ensure no surreptitious attempt has been made to penetrate the security equipment. Such examination might consist of a quick and casual visual check to note any obvious marks, streaks, gashes, or defects on the security container and its operation. Any discrepancies in the appearance or malfunctioning that are different from immediately prior observations or experience in operating the equipment must be reported to TIGTA's HC&PS directorate for immediate action. Security equipment storing NSI that has been opened on a particular day shall not be left unattended where unauthorized persons may gain unescorted access. Leaving a security container unattended (and its contents accessible) without either direct visual observation or physical access control by an appropriately cleared individual, no matter how briefly, is a security violation. TIGTA management officials shall ensure SF 702 forms are used and may assign the responsibility for checking security containers and annotating the SF 702 to one or more designated duty personnel. When both sides of the SF 702 are completed, a new SF 702 shall be affixed to the outside of the security container. Retention of SF 702 forms is required.

- SFs 703, 704, and 705 – Classified Document Cover Sheets. Classified document cover sheets shall be placed on all classified documents or classified folders when withdrawn from secure storage for internal and external transmission and handling/processing. Individuals preparing, processing, packaging or hand-carrying classified documents are responsible for affixing the appropriate document cover sheet; however, if NSI is delivered or received without the required cover sheet, the recipient

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is responsible for attaching the proper classified document cover sheet. Cover sheets should be removed before NSI is securely filed to conserve filing space. Cover sheets should be removed from NSI and recycled prior to destruction of the NSI. Cover sheets are meant to be continually recycled until worn out. To protect the integrity of the color-coding process, cover sheets shall not be photocopied in black/white and put into use. To accommodate emergency use, cover sheets may be reproduced on a color copier. TIGTA offices are responsible for maintaining their own adequate stock as available through normal supply channels.

- SFs 706 (Top Secret), 707 (Secret), and 708 (Confidential) – Labels on Classified Equipment and Media are placed on various forms of U.S. Government property to clearly identify the classification level of the information located in or on that property:
 - Each of these labels is available via national stock number through normal Federal supply channels.
 - In locations where only unclassified information is processed or stored, the use of the green “unclassified” label (SF 710) is optional; however, in environments in which classified and unclassified information is processed or stored, the “unclassified” label must be used to positively identify removable IT media authorized for unclassified use only.
 - Labels shall be conspicuously placed on classified equipment in a manner that will not interfere with its operation. Once applied, the label shall not be removed. A label to identify a higher classification level may be applied on top of a lower classification level in the event the classification content changes, *e.g.*, from Confidential to Secret. A lower classification label shall never be applied to equipment already containing a higher level of NSI. Employees working with or processing NSI are responsible for properly labeling and controlling electronic/magnetic storage media in their custody. Failure to apply the appropriate security classification label is not a security violation, however, considered a security infraction. If the failure results in improper storage, loss, unauthorized access, or compromise of NSI, it would be deemed as a violation of established security safeguards. All removable electronic and magnetic media used to process NSI shall be physically labeled with the highest level of NSI contained therein. The same labeling requirements above apply to removable electronic/magnetic media. Removable media shall be physically detached from the processing equipment at the close of business each workday and secured in an appropriate, locked, GSA approved security container.

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70.37.18 Safeguarding Removable Media.

Removable media such as compact discs, flash drives, laptops, *etc.*, will be safeguarded at all times when not otherwise in use and under the constant supervision of a properly cleared TIGTA employee. An exception to the requirement to physically remove and store such electronic/magnetic items is authorized when the equipment and processing occurs in either of the following areas:

1. An approved SCIF.
2. A work/storage area that has been approved by the cognizant TIGTA official for open storage of NSI, and the area is equipped with minimum security safeguards prescribed in TD P 15-71, Chapter V, section 2, "Standards for Security Equipment Protecting NSI." Such storage shall take into consideration the level of protection required, the nature of security-in-depth within the TIGTA facility housing the equipment and removable material, and the use of risk-management principles to provide secure, adequate, and cost-effective storage.

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70.38 Industrial Security

70.38.1 Introduction.

The Treasury Inspector General for Tax Administration (TIGTA) provides independent oversight of the Department of the Treasury (Department) matters involving Internal Revenue Service (IRS) activities, the IRS Oversight Board, and the IRS Office of Chief Counsel.

TIGTA functions independently from Treasury’s Departmental Offices (DO) and all other offices and bureaus within the Department.

Industrial Security guidance is binding for all TIGTA contractor employees, visitors, interns, and volunteers (hereafter referred to as “contractor personnel”). This section serves as the reference for TIGTA Industrial Security policy, procedures, and guidelines. TIGTA's Industrial Security Policy and requirements are guided by the National Industrial Security Program established by Executive Order (E.O.) 12829 and 32 Code of Federal Regulations (C.F.R.) Part 117. The “National Industrial Security Program Operating Manual (NISPOM),” updated February 2021. This section clarifies national issuances, adapts them to TIGTA's specific circumstances and imposes additional requirements, when necessary.

70.38.2 Purpose.

This section describes the industrial security and related requirements of TIGTA contractor personnel to protect sensitive (including classified) information, information technology systems, assets, and/or facilities accessed or generated in the performance of contract work, programs, bids, or research and development efforts. Industrial security requirements are imposed upon contractor personnel through security guidance included in solicitations, contracts, and modifications and/or amendments thereto.

70.38.3 Scope.

This section is applicable to all of TIGTA’s sensitive (including classified) contracts for products and services. It applies to all contract types including, but not limited to, credit card purchases, simplified acquisitions, and major systems acquisitions.

Industrial Security is comprised of the following elements:

- Program Security. Security measures applied within the procuring office to protect information and assets during the acquisition planning, solicitation, award, and contract administration processes.

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- Contract Security Administration. Security considerations incorporated into the contracting and administrative processes, such as acquisition security planning, contract security clauses, and security guidance to contractors throughout contract performance.
 - Product Security. Security features incorporated into the acquired product or service.
 - Industrial Security. Security requirements implemented by contract companies and subcontractor companies to safeguard information and assets that are accessed or generated by contractor personnel in the performance of a contract.

All contractor personnel working on TIGTA's sensitive (including classified) contracts shall be United States (U.S.) citizens or permanent residents. Contractor companies shall not propose any employee who does not meet these criteria.

Contractor personnel shall have a current, verifiable background investigation on file at the appropriate position risk/sensitivity level or higher completed on a Standard Form (SF) 85P, (Questionnaire for Public Trust Positions) or SF 86 (Questionnaire for National Security Positions) that has been favorably adjudicated for contract eligibility using Title 5 C.F.R. Part 731 and E.O. 12968. This qualifies contractor personnel to access controlled unclassified information, classified information, TIGTA facilities, and the TIGTA network at any time while providing contract services at TIGTA. Contractor personnel shall be in compliance with 5 C.F.R. Part 731, E.O.'s 12968, 13467, and 13764, and Homeland Security Presidential Directive-12 (HSPD-12). All contractor personnel who will have Federal employee-like access to TIGTA's network and facilities must undergo TIGTA's security screening process, to include a tax compliance check, local and national criminal check, and a telephonic security interview.

70.38.4 Authorities.

- 32 Code of Federal Regulations Part 117, NISPOM Rule February 2021
- Treasury Security Manual Chapter IV, Section 1&2 Industrial Security
- E.O. 13764 (amended 13488) Continuous Vetting
- E.O. 12829
- U.S. Office of Personnel Management Memorandum from Acting Director, Elaine Kaplan, "Contractor Fitness Adjudication," dated May 15, 2013
- E.O. 12829, National Industrial Security Program, January 6, 1993, as amended by E.O. 12885, dated July 19, 1993
- E.O. 13526. Classified NSI, December 29, 2009
- E.O. 12968, Access to Classified Information. August 7, 1995; Amended by: E.O. 13467, June 30, 2008
- E.O. 13467, Reforming Processes Related to Suitability for Government Employment, Fitness for Contractor, Employees, and Eligibility for Access to

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Classified National Security Information, June 30, 2008; amended: January 17, 2017

- Federal Acquisition Regulation (FAR) Part 4, Subpart 4.4, Safeguarding Classified
- Information within Industry
- Atomic Energy Act of 1954, as amended (Public Law 83-703)
- Homeland Security Presidential Directive 12 (HSPD-12)
- Security Executive Agent Directive 6, Continuous Evaluation

70.38.5 Responsibilities.

70.38.5.1 Contractor TIGTA Point of Contact (TPOC). Each TIGTA Function will select a TPOC, appointed by their Function Head, who works closely with the Industrial Security (INDSEC) Program serving as the security liaison between the Contractor Company, Office of Mission Support (OMS) Procurement directorate, and contractor personnel.

Before TIGTA awards or finalizes a solicitation, TPOCs must submit a draft of the contract, which includes the Performance Work Statement (PWS) and/or Statement of Work (SOW), and security language to the INDSEC Program. The INDSEC Program will assess the position description of the contract work and provide the TPOC with the appropriate position risk/sensitivity designation language for the contract.

After TIGTA awards or finalizes a solicitation, TPOCs must submit a contractor package to the INDSEC Program which includes a final copy of the contract, PWS/SOW and a completed Security Screening Request Form in order to initiate the screening process for the prospective contractor personnel.

TIGTA's INDSEC Program will provide guidance on the background investigation requirements of all contractor personnel to the (TPOC) and the Contractor Officer's Representative (COR) as necessary. TIGTA shall ensure that consistent, timely, and equitable INDSEC fitness determinations are made in all cases. In accordance with the Treasury Security Manual, TIGTA's INDSEC Program Manager will:

- Consult with TIGTA's OMS, Assistant Director/Security Officer (ADSO), Human Capital and Personnel Security (HC&PS) directorate when significant derogatory fitness and/or national security information is developed concerning TIGTA contractor personnel.
- Ensure the trustworthiness of the TIGTA workforce by initiating and adjudicating all required background investigations and supplemental periodic record checks for TIGTA contractor personnel.

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- Obtain authorization from the ADSO before granting national security clearances for access to classified information to TIGTA contractor personnel as appropriate.

The TPOCs and TIGTA employees are responsible for assisting in the implementation of TIGTA's INDSEC Program by ensuring that only authorized individuals are granted Federal employee-like access to TIGTA's network, facilities, and information under their control and by promptly informing TIGTA's INDSEC Program Manager and/or the ADSO regarding inappropriate conduct by any contractor personnel which may be a security concern or violation.

70.38.6 Industrial Security.

70.38.6.1 Contract Sensitivity Designation. Every TIGTA contract position shall undergo a position risk/sensitivity designation by the INDSEC Program Manager or his/her designee using the U.S. Office of Personnel Management's Position Designation Tool. This system is a tool that allows the INDSEC Program Manager to assess the duties and responsibilities of a contract position and determine the degree of potential damage to the efficiency or integrity of the Federal service from misconduct of an incumbent in that position. This establishes the risk level of the contract position. This assessment also determines if a position's duties and responsibilities present the potential for the position's incumbent to bring about a material adverse effect on the national security, and the degree of that potential effect, which establishes the sensitivity level of a contract position. The result of this assessment determines what level of background investigation is required to occupy a contract position. Please note the following:

- Fitness risk levels are commensurate with public trust responsibilities and attributes of the contract position as they relate to the efficiency of the service and as described in 5 C.F.R. Part 731.
- National Security sensitivity levels are commensurate with the potential adverse impact upon the National Security that the incumbent could affect, as described in 5 C.F.R. Part 732. Positions with National Security components are additionally subject to periodic review in accordance with 5 C.F.R. Part 1400, "Designation of National Security Positions".

70.38.7 Industrial Security Operations.

Specific procedures have been established in this section to ensure compatibility and consistency in the use and maintenance of fitness and personnel security background investigations and records for contractor personnel.

The provisions set forth herein apply to TIGTA contractor personnel with Federal employee-like access to TIGTA's network and facilities.

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70.38.7.1 Industrial Security Files. TIGTA shall establish and maintain an industrial security file for each contractor employee in compliance with TIGTA's Records Management Policy. After a contractor employee departs TIGTA, files will be kept no longer than five years. Records will be managed in accordance with approved Records Management and National Archives Records Agency (NARA) guidance. [National Archives Records Management Information Webpage](#).

70.38.7.2 Contractor Disclosure and Security Forms. All contractor personnel shall sign a Non-Disclosure Agreement (NDA) before beginning work on any TIGTA contract.

In the performance of all requests, contractor personnel agree to comply and assume responsibility for non-disclosure of all sensitive information and shall not utilize or disclose any information pertaining to a contract without the prior written consent of TIGTA's Chief Information Officer (CIO) or designee.

Any and all electronically stored data, programs and other files residing on electronic media (e.g., hard drives, diskettes, compact disks) shall be treated as confidential and shall not be divulged, copied, released, or made known in any manner to any person, except as may be necessary in the performance of the contract work as approved by the CIO or designee.

The Contractor Company may be required to provide a corporate level NDA to safeguard all information provided by TIGTA in order to perform contract work and to resolve problems within the TIGTA infrastructure.

Contractor personnel may not transfer TIGTA data from their TIGTA laptops to any other information system not owned by TIGTA. Use of contractor or privately-owned equipment for processing TIGTA information is prohibited unless explicitly approved in writing by the CIO or designee.

Under Federal Information Security Management Act (FISMA), Federal Government employees and contractor personnel are subject to Federal information security laws, regulations, and policies, including annual security awareness training. This training requirement is satisfied by the TIGTA Contractor Information Technology Information Protection briefings, which covers computer security, disclosure, privacy, and unauthorized access.

Contractor personnel must complete Privacy Awareness and Information Technology Rules of Behavior training prior to receiving access to TIGTA data and annually thereafter if the contract is renewed or extended.

Contractor personnel shall provide written certification to the OMS, HC&PS Integrated Training Management System (ITMS) training coordinator and/or COR that this training was completed by the contractor employee.

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All contractor personnel requiring access to TIGTA's network will be required to complete and provide the following to the INDSEC Program:

- Authorization for Release of Information;
- Non-Disclosure Agreement;
- Optional Form 306 (Declaration for Federal Employment);
- Tax Check Form 14767;
- TIGTA Form 5081;
- (1) valid U.S. Government issued photo identification (Driver's License, U.S. Passport); and
- (1) U.S. Government issued U.S. Birth Certificate or U.S. Social Security Card.

All contractor personnel not requiring Federal employee-like access to TIGTA's network will be required to complete and provide the following to the Industrial Security Program:

- Authorization for Release of Information;
- TIGTA Non-Disclosure Agreement; and
- (1) Valid U.S. Government issued photo identification (Driver's License, U.S. Passport).

70.38.8 Contract Renewals and Extensions.

Thirty days before the end of the contract period, TPOCs will contact TIGTA's INDSEC Program to inform whether or not there are changes to the contract personnel's end of contract date. If there are any modifications to the contract, TPOCs will provide the INDSEC Program with a copy of the modified contract along with an updated Security Screening Request Form.

70.38.9 Screening Timeline.

The INDSEC Program Manager requires thirty days advance notification. TPOCs must contact the INDSEC Program for determination of submitted contractor(s).

70.38.10 Adjudicative Process.

Contractor personnel requiring access to TIGTA's network will be subject to an appropriate level background investigation performed by TIGTA's Investigative Service Provider as well as reinvestigations at regular intervals.

Contractor personnel occupying public trust positions may also be subject to appropriate additional review to ensure continued fitness for Federal contractor employment. TIGTA contractors occupying sensitive positions may be subject to appropriate additional review in accordance with the "Security Executive Agent Directive 6 Continuous Evaluation" to ensure continued eligibility for access to classified information.

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After a thorough review, analysis, and evaluation of all available investigative information, an appropriately trained adjudicator shall determine an individual's fitness for Federal contractor employment and/or eligibility for access to classified information in accordance with current Federal regulations.

70.38.11 Fitness Determinations and Reciprocity.

The INDSEC Program will honor any current background investigation that meets or exceeds the investigative requirement in accordance with the Federal Investigative Standards. A new investigation will not be initiated unless the current investigation is insufficient for the position sensitivity level, is expired, or TIGTA becomes aware of adjudicative relevant information and/or derogatory information which requires an updated or expanded background investigation.

If TIGTA's INDSEC Program determines that an updated background investigation is required for prospective contractor personnel that has not been included in the Function's annual contractor personnel projection, the INDSEC Program Manager will consult with the appropriate management official within the Function to determine if budgetary funds are available to transfer to HC&PS to cover the expense of the background investigation. Once funds are confirmed as available, the INDSEC Program Manager will initiate the appropriate background investigation, adjudicate the closed background investigation upon receipt from TIGTA's Investigative Service Provider, and provide the TPOC with the fitness/security determination regarding the prospective contractor personnel.

The authority to determine the requirement for an updated or expanded background investigation is solely at the discretion of the INDSEC Program based on Federal investigative guidelines.

70.38.12 Acceptable Fitness Determination.

When the INDSEC Program notifies the contractor personnel of an acceptable determination, it is understood that the determination is contingent upon a final favorable adjudication of an appropriate, completed background investigation.

All contractor employees will undergo incremental background reinvestigations in accordance with their contract position sensitivity level, as well as periodic record checks between reinvestigations.

The TPOCs are to advise prospective contractor personnel that their continued contract employment is contingent upon maintaining the appropriate standards and having future favorable adjudications.

70.38.13 Post Fitness Determination.

All TIGTA contractor personnel covered under this policy are subject to maintaining the appropriate standards of continued fitness eligibility. If reports are received by INDSEC Program of derogatory information of TIGTA contractor personnel, a post final

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adjudication review will be conducted. If contractor personnel are deemed no longer fit for Federal contract employment; TIGTA's INDSEC Program will coordinate with the appropriate TPOC, for immediate removal action.

70.38.14 Homeland Security Presidential Directive 12, Personal Identity Verification Card.

Contractor personnel on a contract less than 180 days who do not require access to TIGTA's network will not be required to obtain a TIGTA-issued HSPD-12 Personal Identity Verification (PIV) Card.

Contractor personnel on a contract less than 180 days who require access to TIGTA's network may be authorized the issuance of a Grid Card. The Grid Card must be requested by the TPOC with authorization in writing from TIGTA's Office of Information Technology (OIT) or designee. The Grid Card option may not be used to circumvent the required issuance of a TIGTA-issued HSPD-12 PIV card. (Reference Treasury Department Policy 71-12, "Treasury Guide for Homeland Security Presidential Directive 12," July 2011), and (December 2020 OPM Memorandum for Credentialing Standards Procedures for Issuing Personal Identity Verification Cards under HSPD-12).

Contractor personnel on a contract more than 180 days who do not require access to TIGTA's network may be required to obtain a TIGTA-issued PIV card.

Contractor personnel on a contract more than 180 days who require access to TIGTA's network will be required to obtain a TIGTA-issued PIV card.

70.38.15 Notice of Contractor Ineligibility/Unacceptable Determination.

The INDSEC Program may provide the prospective contractor personnel with a brief statement of the reasons for his/her ineligibility. The TPOC will be notified via email of the unacceptable determination excluding the reasons for deeming the contractor personnel's unacceptability. When a prospective contractor personnel is found unacceptable and unable to perform contract work on behalf of TIGTA, the outcome does not necessarily adversely impact employment with the contract company/employer.

A copy of the notification will be maintained in the individual's INDSEC file for one year.

The affected prospective contractor personnel's application package may be resubmitted to the INDSEC Program for re-screening one year after the date of the ineligible determination notice.

70.38.16 Notice of Contractor Separations.

The TPOCs are required to inform the Industrial Security Program of any and all contractor personnel separations for any reason(s) within 24 hours of separation and contact the Office of Information Technology for network and facility access removal immediately.

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The TPOCs are responsible for collecting any and all TIGTA-issued equipment and returning the items to the appropriate Function. However, the HSPD-12 PIV Card must be mailed to TIGTA's Personnel Security Program.

70.38.17 Notice of Review and Appeal.

Contractor personnel do not have appeal rights regarding TIGTA's final fitness/security determination.

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70.39 Position Management

70.39.1 Introduction.

Position management is a continuous and systematic process used to determine the number of positions needed, design of positions, and type of organizational structure required to accomplish the mission of the Treasury Inspector General for Tax Administration (TIGTA).

It encompasses three key principles:

- Economy – accomplishing the mission with minimum possible outlay of dollars;
- Efficiency – accomplishing the mission in the timeliest manner with the least wasted effort possible; and
- Effectiveness – accomplishing the mission with the best balance of appropriate tools and personnel.

TIGTA's Position Management Policy requirements are guided by [Office of Management and Budget \(OMB\) Circular A-123, Management's Responsibility for Internal Control](#), Office of Personnel Management (OPM) classification standards and position management practices and principles, the Department of the Treasury (Department or Treasury) [Transmittal Number TN-18-002, Position Management and Classification](#), and [Title 5 of the Code of Federal Regulations \(C.F.R.\) § 511, Classification under the General Schedule](#). This section serves as the reference for TIGTA's Position Management policy, procedures, and guidelines.

70.39.2 Purpose.

This section describes the requirements for filling positions, establishing positions, or creating new offices with additional staff. TIGTA's policy supplements OPM and Department regulations and policies.

70.39.3 Policy.

It is TIGTA's policy that position structures must be established to deliver and ensure a work appropriate balance between quantity, quality, and cost by:

- Achieving work unit effectiveness with a minimum of supervisory and staff resources;
- Clustering grade-controlling duties into the minimum number of positions; and
- Reconfiguring position structures to achieve cost-effective operations.

Each function must conduct an annual workforce analysis of its current workforce, projected requirements, and workload (to include eliminating unnecessary work) to

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address any gaps or deficiencies. The workforce analysis must consider projected losses (e.g., retirements, historical turnover rates, etc.) and identify recruitment strategies that ensures a diverse and balanced workforce. This analysis serves as the framework for establishing and maintaining Annual Staffing Plans (ASP) consistent with authorized labor ceilings and financial allowances authorized in the budget.

Prior to recruiting any (new or existing) position, the hiring manager and their supervisor must validate the need for filling the position. Supervisors/managers must assess whether the duties can be eliminated, assigned to an existing position, or reengineered within the existing organizational unit. Any new position, above TIGTA's FTE ceiling, must be approved by the Investment Review Board (IRB).

Employees should be assigned only those duties and responsibilities appropriate to the grades of their positions, unless higher-graded duties are assigned for developmental purposes. Clerical support duties should not be assigned to non-clerical positions to the extent possible.

Through the implementation of this policy, TIGTA expects to ensure the effective management of resources and increase the quality of services by:

- Improving the supervisory span of control;
- Increasing cost savings where functions or the grade level of positions can be changed, or the work adjusted, or redirected;
- Eliminating duplicative functions or unnecessary layering;
- Institutionalizing the principles of hiring reform, succession, and workforce analysis/planning in TIGTA operations;
- Controlling costs for personnel as well as space, equipment, and utilities for those resources;
- Contributing to employee productivity by determining what work is actually needed and design positions according to that work, including supervisory and administrative support positions;
- Ensuring the accurate distribution of grade controlling duties and responsibilities; and
- Supporting [Title 5 of the United States Code \(U.S.C.\) 2301\(b\) Merit Systems Principles](#).

70.39.4 Scope.

This section is applicable to:

- General Schedule (GS) positions grades GS-01 through GS-15;
- Law Enforcement Officer (LEO) positions grades GL-03 through GL-10; and,
- Senior Executive Service (SES), Scientific and Professional (ST), and Senior Leader (SL) positions.

70.39.5 Authorities.

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- A. [5 U.S.C. Ch. 51 – Classification.](#)
- B. [5 C.F.R. § 511 - Classification under The General Schedule.](#)
- C. [5 C.F.R. § 536.401 - Placement and Classification Plans.](#)
- D. [OMB Circular A-123, Management’s Responsibility for Internal Control.](#)
- E. TIGTA Delegation Order No. 20 (Rev. 4), Authority to Classify Positions for the Office of the Treasury Inspector General for Tax Administration.
- F. [Treasury TN-18-002, Position Management and Classification.](#)
- G. Reference materials located on OPM’s website at www.opm.gov to include:
 - 1. [Introduction to Position Classification Standards.](#)
 - 2. [Handbook of Occupational Groups & Families.](#)
 - 3. [The Classifier’s Handbook.](#)

70.39.6. Responsibilities.

Deputy Inspector General for Mission Support/Chief Financial Officer (DIGMS). The DIGMS in coordination with the Director, Human Capital and Personnel Security (HC&PS) must implement and administer the TIGTA Position Management Policy.

Director, HC&PS. The Director, HC&PS must:

- Ensure that an effective position management program is established and maintained;
- Ensure TIGTA has established effective procedures to create or fill positions;
- Facilitate accomplishment of the strategic workforce and succession planning process with managers;
- Provide advice and assistance to managers on the effective management of resources, including the responsibility for selecting, developing, training, and managing a high quality, productive workforce;
- Assess workforce characteristics and needs to ensure alignment with human capital policies and programs, TIGTA’s mission, strategic goals, and performance objectives;
- Ensure consideration of sound principles of organizational design and position management when evaluating the need for organizational changes and the establishment of positions, and ensure decisions are validated and consistent with [Merit Systems Principles](#);
- Review ASPs for each function, document authorized and budgeted position allocations, approve authorized Full-Time Equivalent (FTE) levels according to TIGTA authorizations, and assure ceilings are not exceeded;
- Ensure proper internal controls are established and documented at all levels to determine the need for replacement or new staff; and
- Conduct regular reviews of business processes and policies to ensure position management program performance is as efficient as possible.

TIGTA Classification Program Manager (T/CPM). The T/CPM must:

- Work with managers to provide technical advice, guidance, and assistance to

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facilitate the process for completion of documents to justify new and replacement positions;

- Ensure accountability throughout the process;
- Working with managers to support TIGTA and human capital position management program efforts;
- Ensure all policies, practices, and business processes are communicated effectively through periodic training and the use of standard operating procedures (SOPs) and policies;
- Train function representatives and managers in the processes and procedures established by TIGTA policy for position management; and
- In collaboration with function heads and/or their representatives, annually conduct workforce analysis and organizational efficiency/effectiveness studies to support sound position management and workforce and succession planning.

Supervisors/Managers must:

- Ensure valid duties and responsibilities are assigned to all positions under their direction to support mission objectives;
- Maintain ASPs for each organizational unit that documents authorized and budgeted position allocations;
- Abolish positions which become vacant if those duties can be redistributed or eliminated without seriously affecting the performance of essential functions or without significant impact to the classification of other positions;
- Adhere to the ASP procedures documented in Section (600)-70.39.12;
- Actively participate in TIGTA's strategic workforce and succession planning process; and
- Adhere to the position management principles and practices outlined in Section (600)-70.39.9.

Finance and Procurement Services (F&PS) must:

- After HC&PS validates a position, review and/or estimate the rough order of magnitude (ROM); and
- Issue an electronic vote or set-up a meeting for IRB approval/disapproval of the FTE.

Investment Review Board (IRB). The IRB must:

- Review and approve/disapprove any new position that exceeds the established FTE ceiling and any new position that is not on the ASP; and
- Review and approve/disapprove all function ASPs.

Bureau of the Fiscal Service/Administrative Resource Center (BFS/ARC). The BFS/ARC must:

- Establish, abolish, and/or deactivate positions based on personnel action

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requests and as needed in [HRConnect](#), Treasury's Human Resource Line of Business transaction processing system;

- At the request of a supervisor/manager, update 'Reports To Position' structure in [HRConnect](#);
- Once actions are processed, conduct quality reviews of actions to ensure accuracy and completeness; and
- Notify HC&PS of process completion.

70.39.7 Definitions.

Established Position refers to an approved, budgeted, and classified position with an assigned individual position number.

Fragmentation refers to a function or department split into many small segments.

Inaccurate Position Description refers to a position description (PD) that does not properly describe the duties and responsibilities of a position.

Grade Controlling Duties refers to duties that are a regular and continuing part of the job, performed for at least 25 percent of the time, and involve a higher level of knowledge and skill that would be a factor in recruiting for the position.

Job Code or Master Record refers to a unique code that is associated with a specific PD or standard PD.

Job Dilution refers to lower-level work performed by higher-graded employees. Job dilution also occurs when pulling duties from a fully classified position in order to create another position doing similar work.

Layering refers to too many layers in the chain of command. Symptoms may include difficulty in getting decisions made, management often being unaware of how or why lower-level decisions are made, controversial issues sometimes not reaching upper-level supervisors, and/or lower-level supervisors and employees being overly restricted.

Manager refers to anyone with supervisory responsibility, to include hiring, performance management, and time keeping.

Missing Career Ladders refers to positions with no clear path or progression to higher levels within an organization.

Mismatched Strength and Workload refers to accomplishing the mission with fewer employees than are assigned or when it requires more employees than allocated. Symptoms might include recurring and excessive overtime, backlogs, or high absenteeism.

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Narrow Span of Control refers to having more supervisors than necessary to plan and guide the work of the organization and a small number of direct reports for each supervisor.

Over Specialization refers to breaking down each task of the organization into smaller components and designing jobs around each part.

Position Management refers to the continuous and systematic process for determining the number of positions needed, the skill and knowledge requirements of those positions, and the organizational grouping of positions to carry out the work of an organizational unit.

Report to Position refers to the position number that a position reports to in [HRConnect](#). This is usually the manager or first-level supervisor.

Rough Order of Magnitude refers to an initial estimate of the cost of a project or parts of a project.

Succession Planning refers to an assessment of the current organization necessary to plan the workforce of the future, including developing a plan to address succession of current workers as they leave the workforce due to retirement, attrition, and other factors.

Unnecessary Positions refers to positions that do not contribute substantially to the mission of the organization.

Workload Analysis refers to the descriptive baseline of the resource requirements by discipline, priorities, skill sets, and training to perform work in an organization.

Workforce Analysis refers to the comprehensive and systematic process for determining the number of employees needed with the right skills and competencies necessary to perform the work in an organization. This analysis provides the framework for making staffing decisions based on the mission, strategic plan, and budgetary resources.

70.39.8 Principles and Practices.

Managers should design organizations that efficiently utilize employees to meet mission goals, provide for career progression, and eliminate excessive layers of supervision.

The two underlying principles of balancing economy and efficiency are:

- Designing positions that accomplish the mission and motivate the employee; and
- Designing and structuring organizations that are both effective and economical.

Effective managers employ measures to:

- Establish the fewest number of positions essential to accomplish the functions assigned, and ensure utilization of total staff resources;

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- Assign only those duties and responsibilities appropriate to the grades of their positions unless higher-graded duties are assigned for developmental purposes (The assignment of a limited amount of higher-graded work, generally, not to exceed 20 percent of the direct work time, to lower-graded employees for developmental purposes is an accepted management practice.);
- Review position descriptions to ensure the duties and responsibilities of each position do not conflict with or duplicate the duties of any other position (this does not apply when using standard position descriptions);
- Review position vacancies and abolish positions if the duties can be re-described or eliminated without seriously affecting essential functions.
- Reclassify existing positions upon incumbency turnover or reorganization when this contributes to increased efficiency and economy;
- Optimize employee/supervisor ratios;
- Review organizational changes to ensure organizational levels are minimized, with emphasis on delegation and decentralization to the lowest possible working level;
- Establish position authorizations and staffing controls.
- Hire at the "entry" level whenever possible to ensure a balance between employees who perform the full-performance level duties of the organizational unit and developing employees to perform the more routine and lower-level duties;
- Ensure position management actions promote diversity, equity, inclusion, and accessibility goals;
- Validate the need for filling the position prior to recruiting any (new or existing) position in collaboration with the function head (The validation should be based on an assessment of whether the duties can be eliminated, assigned to an existing position, or re-described within the existing organizational unit.); and
- Concentrate higher grade levels in the fewest number of positions needed to accomplish the work of the organization, and not spread to support higher-graded positions for more employees.

70.39.9 Procedures.

The authority and responsibility to establish and manage positions resides with the DIGMS and is delegated to TIGTA Function Heads. Sound position management achieves an economical and effective position structure that is critical to the proper and responsible use of limited financial and human resources while blending the skills and responsibilities of employees to achieve the organization's mission.

A carefully designed structure results in reasonable and supportable grade levels and an effective organizational design. The optimum structure provides balance among mission needs, economy, and efficiency of operations, sound skill and knowledge utilization, and maximum attraction and retention of employees. Exhibit 70.39.1 – *Basis for Grading Positions* describes the differences between grade levels.

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When a position becomes vacant or when a new position is under consideration for creation:

- The supervisor/manager must validate the need for establishing a new, or filling an existing position prior to submitting a request. The validation process should include consideration of alternate ways to meet the need (e.g., internal detail opportunity) and whether funding is available.
- If the supervisor/manager decides not to fill the vacancy and not to distribute the associated workload to others, send an e-mail to [*TIGTA OMS Classification](#) to deactivate the position on the Position Organizational Listing (POL). An annotation will also be made to the ASP.
- If the supervisor/manager chooses to fill an existing vacant position, a recruitment request is submitted through [HRConnect](#).
- If the supervisor/manager decides to establish a new position, submit the approved TIGTA Position Request Form and draft PD to [*TIGTA OMS Classification](#). The T/CPM reviews the request and submits the new position request to BFS/ARC when approved by the Director, HC&PS. Positions request(s) that are not approved will be returned to the supervisor/manager with appropriate justification.
- Emergency hiring needs or other extenuating circumstances requiring an immediate response such as emergency response positions that are mission critical may be excepted from this policy on a case-by-case basis with the approval of the Director, HC&PS.

70.39.10 Span of Control (SOC) Guidelines.

The primary goal of maximizing the SOC for supervisors/managers, measured as the supervisor-to-employee ratio, is to ensure TIGTA functions, organizational units, and divisions function effectively and efficiently while ensuring the appropriate level of employee supervision and guidance. Proper SOC eliminates needless layers of supervision and increases workforce empowerment.

70.39.10.1 Span of Control Definitions.

Span of Control refers to the total number of subordinate positions (both managerial and non-managerial) under the direct supervision of the immediate manager. This is shown in the form of an SOC ratio (e.g., 1:12).

SOC range refers to a numerical range delineating the minimum and maximum number of individuals that may be assigned to their immediate manager. For example, an SOC range for a first-level manager may be shown as 10–15.

SOC ratio refers to a numerical indicator that reflects the total number of individuals assigned to the same immediate manager. For example, 10 individuals assigned to the same immediate manager are represented as an SOC ratio of 1:10.

70.39.10.2 Span of Control Ratios. TIGTA SOC Ratios:

- Supervisor-to-employee ratio – a minimum of one supervisor for three (1:3) employees.
- Supervisor-to-subordinate supervisor ratio – a minimum of one supervisor for two (1:2) subordinate supervisors.
- Team Leader-to-employee ratio – a minimum of one team leader for three (1:3) employees.

When the SOC is lower than the minimum described above, the supervisor/manager, through the respective Function Head, must document the reason for the variation to be approved by the Director, HC&PS. Minimum SOC exception requests should be sent to [*TIGTA OMS Classification](#) for approval.

70.39.10.3 Determining Span of Control. When determining an appropriate span of control, consider the following factors:

- Job complexity – subordinate jobs that are complex, ambiguous, dynamic, or otherwise complicated may require more management involvement and a narrower span of control;
- Similarity of subordinate jobs – the more similar and routine the tasks that subordinates are performing, the easier it may be for a manager to supervise employees which may result in a wider span of control; and
- Diversity of assigned functions – an office having multiple discrete functions and unique skill sets to accomplish those functions may result in a narrower span of control.

70.39.11 Annual Staffing Plan (ASP) Guidelines.

The ASP is a position management tool that provides a one-year view of encumbered and anticipated positions and allows organizations to effectively plan, budget, and review activities for the development of sound organizational structures and the proper inter-relationships of positions, so that organizational missions are accomplished in an effective, economical, and efficient manner. Ultimately, the ASP is an action plan describing only those budgeted positions to be filled within the next fiscal year (FY).

70.39.11.1 Annual Staffing Plan Procedures. Prior to the start of a new FY, the Director, HC&PS and the T/CPM schedule an ASP meeting with each Function Head and/or their representative(s) to discuss their human capital requirements and organizational or programmatic changes for the succeeding FY. Participants in the meeting should be familiar with all submitted documents and come prepared to the meeting to concisely and succinctly discuss the plan and make decisions about any changes.

In preparation for the ASP meeting, the T/CPM provides each function with its ASP

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Profile that includes:

- Position List;
- Labor Counts;
- Employee Attrition Rates;
- Percent of employees eligible for full retirement;
- Labor costs through the end of the preceding FY; and
- Requests received for new positions.

The function provides an organizational chart and may choose the overall style/design of the organizational chart provided that all requirements below are met:

- Sub-organizational levels are provided on separate pages below the Directorate/Division level;
- Includes the Directorate/Division and sub-organization title on the top of each page;
- Includes the number of employees on-rolls by grade;
- For each position, includes the position title, series, grade level, and location; and
- Each position highlighted as follows:
 - Black – encumbered (indicate the name of the incumbent);
 - Green – vacant (including vice employee last name);
 - Orange – pending vacant (*i.e.*, known separation);
 - Blue – acting/detail; and
 - Red – newly requested position.

Position information provided on the organizational charts will be recorded on the Position List and tracked for execution throughout the FY. Each position for which the function plans to take staffing action on in that FY must be accounted for, again to include encumbered, new, and vacant positions.

The T/CPM will work with the function head and/or representative to ensure the ASP package is complete and changes are reflected as a result of the meeting with the Director, HC&PS. The completed ASP package is submitted to the Director, F&PS for review and approval. If the Director, F&PS approves, the Director forwards the package to the IRB for final approval.

When the IRB provides a decision, the IRB returns the ASP to the function and includes any necessary changes. Furthermore, the FY labor ceiling is set, and changes are measured against the approved ceiling. The labor ceiling is reviewed each subsequent FY based on additional positions approved and added during the previous FY and any other changes affecting staffing. The T/CPM sends an Adobe PDF of the approved annual staffing plan package to the function representative for their records. Note: a TIGTA Position Request Form and IRB decision is required for new positions that are not on the approved staffing plan or when changes to existing positions have a budgetary impact (*i.e.*, grade level or location).

Midway through the FY, the Director, HC&PS, and T/CPM schedules a follow-up meeting to discuss and evaluate current needs and any updates.

70.39.12 Organizational Structure Design.

Organizational assessment and design provide the framework for integrating the mission, functions, employees, information, and technology of TIGTA to accomplish its mission. The organization structure defines the formal reporting relationships among employees, supporting their roles and responsibilities. Administrative systems within an organization provide the guidelines for how the organization operates. Information and technology support the processes through which members achieve outcomes. Each element must support the other components in order to achieve the organization's mission. Refer to TIGTA Manual Chapter (600)-70.32, Standard Operating Procedures for Processing Organizational Structure Changes when contemplating organizational structure changes.

When contemplating organizational structure changes, supervisors/managers should consider:

- What are the primary goals and objectives that need to be accomplished?
- How can the required activities be divided so that the work can be accomplished (related activities; similar tasks)?
- What authority and responsibility needs to be assigned to carry out the work?
- How and by whom should decisions be made?
- How specialized should individual staff roles be?
- Who should control the work being performed?
- How can communication and coordination among members of the organization be facilitated?
- How can job and role descriptions be developed to take into account both functions and accountabilities?

Requests for organizational structure changes must be sent to [*TIGTA OMS Classification](#).

70.39.13 Maintaining Accurate Data in [HRConnect](#).

Effective position management requires maintaining accurate data within Human Resources Information Systems (HRIS) such as [HRConnect](#), [USAStaffing](#), and [Treasury Integrated Talent Management System \(ITMS\)](#). These systems feed Human Capital (HC) reports necessary to assist TIGTA with developing strategic HC goals, objectives, and plans.

70.39.13.1 Removing Vacant or Requested Positions. In [HRConnect](#), you may remove vacant or requested positions using the following instructions:

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- Select the **My Team** Tile.
- Select **Vacant Positions** under “Positions.”
- In the lower right corner of the screen, select “**here.**”



- Check the vacant or requested position(s) to be removed and select “Remove.” If a position has subordinate employee(s) reporting to it, the subordinate employee(s) will need to be moved to another supervisor/manager before the system will allow the position to be removed. E-mail [*TIGTA OMS Classification](#) to facilitate this process.

70.39.13.2 Abolishing a Position. For vacant positions with the duties being eliminated entirely or combined with the duties of another position(s), supervisors/managers may consider abolishing the position. Abolishing the position removes it from the organization’s rolls and removes the PD from the [HRConnect](#) PD Library. Job abolishment does not involve situations where:

- There is no material change in official job duties and responsibilities;
- The position has been redescribed;
- A personnel action eliminates one position and creates another; or
- There is a change in title and/or series only.

To abolish a position, submit the PD and brief justification to [*TIGTA OMS Classification](#).

70.39.13.3 Inactivating a Position. For vacant positions with no immediate plans to recruit, supervisors/managers may consider inactivating it. The vacant position remains on the organization’s rolls in an inactive status for future use. To inactivate a vacant position, submit the position number, title, and grade to [*TIGTA OMS Classification](#).

70.39.13.4 HRConnect Data Purge. Each night at 8:00 PM Eastern Standard Time (EST), data will be automatically purged from [HRConnect](#) after an employee or contractor, position, or job code is inactive for seven years.

70.39.14 Contacts.

Questions regarding any of these processes or procedures should be directed to [*TIGTA OMS Classification](#).

CHAPTER 600 – MISSION SUPPORT

70 – Personnel

70.40 Official Worksite/Post of Duty

70.40.1 Introduction.

This section establishes policies, procedures, and responsibilities regarding Treasury Inspector General for Tax Administration (TIGTA) employees' official worksites/Posts of Duty (POD).

70.40.2 Purpose.

The purpose of this policy is to provide guidance about official worksites, the location of an employee's position of record where the employee regularly performs their duties. Certain location-based pay entitlements (such as locality payments, special rate supplements, and non-foreign area cost-of-living allowances) are based on the location of the employee's official worksite associated with the employee's position of record.

This section does not apply to Remote Work Arrangements. See Chapter (600)-70.XX for information on official worksite for remote workers. A remote worker's official duty station will be their home (or other approved alternate location).

70.40.3 Authorities.

[5 C.F.R. §§ 530.301-309, Special Pay Rate for Recruitment and Retention](#)

[5 C.F.R. §§ 531.601-611, Locality Based Comparability Payments](#)

[5 C.F.R. §§ 591.201-244, Cost of Living Allowance and Post Differential-Nonforeign Areas](#)

[5 C.F.R. §§ 351.201-205, Reduction In Force](#)

[5 C.F.R. §§ 351.601-608, Release from Competitive Level](#)

[5 C.F.R. § 330.103 Requirement to Notify the Office of Personnel Management](#)

70.40.4 Definitions.

Local Commuting Area – The geographic area that usually constitutes one area for employment purposes. It includes any population center (or two or more neighboring ones) and the surrounding localities in which people live and can reasonably be expected to travel back and forth daily to their usual employment. The local commuting area is defined by [5 C.F.R. § 351.203](#). Local commuting areas are used to determine employee entitlements to certain benefits and programs. Involuntary reassignment outside a local commuting area may qualify an employee for Discontinued Service Retirement or severance pay.

Official Worksite – Official worksite means the official location of an employee's position of record, as determined under [5 C.F.R. § 531.605](#). Synonymous with the terms “post of duty (POD)” and “official duty station.”

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Position of Record – An employee's official position (defined by grade, occupational series, employing agency, Law Enforcement Officer (LEO) status, and any other condition that determines coverage under a pay schedule (other than official worksite), as documented on the employee's Notification of Personnel Action, Standard Form (SF) 50 or equivalent and current position description, defined in [5 C.F.R. § 531.602](#). A position to which an employee is temporarily detailed is not documented as a position of record. For an employee whose change in official position is followed within three workdays by a reduction in force resulting in the employee's separation before they are required to report for duty in the new position, the position of record in effect immediately before the position change is deemed to remain the position of record through the date of separation.

Reduction-in-Force – Layoffs in the Federal Government are referred to as Reduction-in-Force (RIF) actions. When an agency must abolish positions, RIF regulations determine whether an employee keeps their present position, or whether the employee has a right to a different position. The regulatory requirements governing reduction-in-force are contained in [5 C.F.R. Part 351](#), and apply when an agency releases a competing employee from their competitive level by furlough for more than 30 days, separation, demotion, or reassignment requiring displacement, when the release is required because of lack of work; shortage of funds; insufficient personnel ceiling; reorganization; the exercise of reemployment rights or restoration rights; or reclassification of an employee's position due to erosion of duties when such action will take effect after an agency has formally announced a reduction-in-force in the employee's competitive area and when the reduction-in-force will take effect within 180 days.

70.40.5 Procedures for Determining Official Worksite.

Designation of an employee's official worksite/POD is required for location-based pay purposes and certain location-based pay entitlements (such as locality payments, special rate supplements, and non-foreign area cost-of-living allowances). These entitlements, based on the location of the employee's official worksite/POD, are associated with the employee's position of record. A TIGTA Function Senior Executive Official must determine a telework employee's official worksite on a case-by-case basis, in accordance with the criteria set forth in this section.

The official worksite generally is the location where the employee regularly performs their duties, under [5 C.F.R. § 531.605](#). If the employee's work involves recurring travel or the employee's work location varies on a recurring basis, the official worksite is the location where the work activities of the employee's position of record are based, as determined by TIGTA, subject to the requirement that the official worksite must be in a locality pay area in which the employee regularly performs work.

If an employee is relocated and authorized to receive relocation expenses under

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[5 U.S.C. § 5737](#) (or similar authority), the official worksite is the established worksite for the position in the area to which the employee has been relocated. Employees relocating to a different geographic location due to a management-directed reassignment or an employee-initiated reassignment should refer to Chapter (600)-70.6, *Reassignments*. Similarly, employees relocating to a different geographic location due to an employee-initiated remote work arrangement should refer to Chapter (600)-70.XX, *Remote Work Arrangements*.

For an employee whose assignment to a new worksite is followed within three workdays by a RIF resulting in the employee's separation before they are required to report for duty at the new location, the official worksite in effect immediately before the assignment remains the official worksite through the date of separation.

For an employee covered by a telework agreement:

- If the employee is scheduled to work at least twice each biweekly pay period on a regular and recurring basis at the regular worksite for the employee's position of record, the regular worksite (where the employee's work activities are based) is the employee's official worksite. However, in the case of an employee whose work location varies on a recurring basis, the employee need not work at least twice each biweekly pay period at the regular official worksite (where the employee's work activities are based) as long as the employee is regularly performing work within the locality pay area for that worksite.

An authorized agency official may make an exception to the twice-in-a-pay-period standard in appropriate situations of a temporary nature, such as the following:

- An employee is recovering from an injury or medical condition;
- An employee is affected by an emergency situation, which temporarily prevents the employee from commuting to their regular official worksite;
- An employee has an extended approved absence from work (e.g., paid leave);
- An employee is in temporary duty travel status away from the official worksite; or
- An employee is temporarily detailed to work at a location other than a location covered by a telework agreement.

If an employee covered by a telework agreement does not meet any of the above criteria contained in this section, the employee's official worksite is the location of the employee's telework site.

For other location-based pay entitlements, the reference to a *locality pay area* is deemed to be a reference to the applicable geographic area associated with the given pay entitlement. For example, for the purpose of special rates under [5 C.F.R. §§ 530.301-309](#), the reference to a *locality pay area* is deemed to be a reference to the geographic area covered by a special rate schedule.

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Managers must ensure that an employee's official worksite within *HRConnect* is kept up to date. If an employee's official worksite changes, the manager must initiate a personnel action in *HRConnect*, (Change in Duty Location). An employee's official worksite must be documented on the employee's SF-50, if the duty station changes. If an employee's official worksite change is in the same city, county, and state and just the physical street address is changing (e.g., from **1401 H. Street NW**, Washington, DC to **901 D. Street SW**, Washington, DC), the employee can initiate a Change in Work Location action in *HRConnect*. No SF-50 will be generated since the duty station is not changing.

70.40.6 Temporary Changes in Work Location.

An employee's work location may change on a temporary basis. Such a change may or may not affect the employee's official worksite, as explained below:

- If an employee is in temporary duty travel status away from the official worksite for their position of record, the employee's official worksite and associated pay entitlements are not affected.
- If an employee is temporarily detailed to a position in a different location, the employee's official worksite and associated pay entitlements are not affected.
- If an employee is authorized to receive relocation expenses under [5 U.S.C. § 5737](#) in connection with an extended assignment resulting in temporary change of station, the worksite associated with the extended assignment is the official worksite. (See [41 C.F.R. § 302-1.1.](#))
- If an employee is temporarily promoted to another position in a different geographic area, the temporary work location is considered the official worksite for pay purposes.
- If an employee is working from an alternative work location due to a special/reasonable accommodation of 120 days or less, the employee's official worksite and associated pay entitlements are not affected during the period of the accommodation.

70.40.7 Benefits.

The location of an employee's official worksite may affect other benefits. Information on an employee's travel, transportation, and relocation benefits and entitlements based on their "official duty station" (as defined by the General Services Administration (GSA)) may be obtained from GSA's website at [GSA.gov](https://www.gsa.gov).

Reference Chapter (600).70.XX, *Remote Work Arrangements*, policy for alternate work arrangements in which an employee performs the full scope of their duties from an approved alternate worksite (e.g., the employee's residence) on a full-time basis inside or outside of the locality pay area of the regular worksite, and; who is not expected to regularly report to the regular worksite at least twice each biweekly pay period.

CHAPTER 600 – MISSION SUPPORT

70 – Personnel

70.41 Position Classification.

70.41.1 Introduction.

The classification standards program for positions in the General Schedule (GS) was established by the Classification Act of 1949, which has been codified in [Chapter 51 of Title 5, United States Code \(U.S.C.\)](#). The statute establishes the principle of providing equal pay for substantially equal work. Position classification guidance is binding for all Treasury Inspector General for Tax Administration (TIGTA) employees. TIGTA's Position Classification Policy and requirements are guided by [Title 5 of the Code of Federal Regulations \(C.F.R.\) § 511, Classification Under the General Schedule](#), Office of Personnel Management (OPM) classification standards, and Department of the Treasury (Department or Treasury) [Treasury Transmittal Number TN-18-002, Position Management and Classification](#). This section serves as the reference for TIGTA's Position Classification policy, procedures, and guidelines.

70.41.2 Purpose.

This section describes the requirements of classifying TIGTA positions in the appropriate pay plan, title, series, and grade in accordance with the Office of Personnel Management (OPM) classification standards and Treasury policies using sound position management practices outlined in TIGTA Operations Manual Chapter (600)-70.39, Position Management. TIGTA's policy is in addition to OPM and Department regulations and policies.

70.41.3 Policy.

- It is the policy of TIGTA to classify a position in the appropriate pay plan, title, series, and grade in conformance with standards published by OPM and Treasury policies.
- Pay must be based on the principle of equal pay for substantially equal work. Differences in pay must be in proportion to substantial differences in difficulty, responsibility, and qualification requirements of the work performed.
- A properly classified position description (PD) that fully addresses each factor and sub-factors (see Exhibit (600)-70.40.1 – Non-Supervisory Position Description Form or Exhibit (600)-70.40.3 – Supervisory Position Description Format) must be established prior to the appointment, promotion, demotion, or reassignment of an employee.
- Positions must be classified based on the duties, responsibilities, and qualifications inherent within a position, and not those of an individual. Certain circumstances exist whereby an individual distinguishes themselves by bringing to the job a greater set of skills and knowledge that enables management to

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recognize the position's true value at a higher grade level (see Section (600)-70.41.9.11, Impact of Person on the Job).

70.41.4 Scope.

This section is applicable to:

- General Schedule (GS) positions in grades GS-01 through GS-15; and
- Law Enforcement Officer (LEO) positions in grades GL-03 through GL-10.

70.41.5 Authorities.

- [5 U.S.C. Ch. 51 – Classification.](#)
- [5 U.S.C. § 5541\(3\) – Premium Pay.](#)
- [5 C.F.R. Part 511 – Classification Under The General Schedule.](#)
- [5 C.F.R. Part 532 – Prevailing Rate Systems.](#)
- [5 C.F.R. § 536.401 – Placement and Classification Plans.](#)
- [5 C.F.R. Part 1400 – Designation of National Security Positions.](#)
- [Guidance for Implementing New Classification Standards, CG01-0002, August 2001 \(Revised: May 2006\).](#)
- [OMB Circular A-123, Management's Responsibility for Internal Control.](#)
- TIGTA Delegation Order No. 9 (Rev. 2), Financial Conflict of Interest.
- TIGTA Delegation Order No. 20 (Rev. 3), Authority to Classify Positions for the Office of the Treasury Inspector General for Tax Administration.
- TIGTA Operations Manual Chapter (600)-70.13, Merit Promotion Plan.
- TIGTA Operations Manual Chapter (600)-70.39, Position Management.
- TIGTA Operations Manual Chapter (700)-30, Ethics.
- [Treasury Transmittal Number TN-18-002, Position Management and Classification.](#)
- [Treasury Transmittal Number TN-21-004, Treasury Non-SES Employee Performance Management Policy.](#)
- Reference materials located on the Office of Personnel Management's (OPM) website at www.opm.gov to include:
 - [Introduction to Position Classification Standards;](#)
 - [Handbook of Occupational Groups & Families;](#) and
 - [The Classifier's Handbook.](#)

70.41.6 Responsibilities.

Deputy Inspector General for Mission Support/Chief Financial Officer (DIGMS): The DIGMS in coordination with the Director, Human Capital and Personnel Security (HC&PS) must implement and administer the TIGTA Position Classification Policy.

Director, HC&PS. The Director, HC&PS must:

- Ensure TIGTA's position classification program is carried out consistently within

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TIGTA's and OPM's policies, guidelines, procedures, and all applicable Federal laws and regulations;

- Establish a position classification review program;
- Coordinate TIGTA's response to OPM guidance and standards development activities;
- Establish procedures for reviewing and deciding classification appeals within TIGTA; and
- Coordinate with the Bureau of the Fiscal Service/Administrative Resource Center (BFS/ARC) and the TIGTA Classification Program Manager (T/CPM) in reviewing position classification appeal cases or Fair Labor Standards Act (FLSA) Claims upon request by employees in the appellate process, review position classification appeal decisions, and implement any required action as determined by the decision.

TIGTA Classification Program Manager (T/CPM), The T/CPM must:

- Work with supervisors/managers to provide guidance and assistance in facilitating the process for describing, re-describing, making pen and ink changes, or abolishing PDs;
- Ensure PDs are accurately developed in accordance with TIGTA policies and OPM Classification Standards and Guides;
- Ensure accountability throughout the process, working with supervisors/managers to support TIGTA and HC classification efforts;
- Coordinate with the Director, HC&PS, and BFS/ARC in reviewing position classification appeal cases and Fair Labor Standards Act (FLSA) Claims upon request by employees in the appellate process and provide recommendations, as needed;
- Coordinate with supervisors/managers to determine the appropriate cybersecurity codes in accordance with the National Initiative for Cybersecurity Education (NICE) Framework for applicable positions;
- Ensure all policies, practices, and business processes are communicated effectively through periodic training and the use of standard operating procedures (SOPs) and policies;
- Ensure the Homeland Security Presidential Directive 12 (HSPD-12) Statement is included on all PDs;
- Ensure the appropriate Financial Disclosure Statement is included on all PDs; and
- Ensure the Drug Testing Statement is included on all applicable PDs.

Supervisors/Managers must:

- Ensure valid duties and responsibilities are accurately described for positions under their direction that addresses each factor and sub-factors in Exhibit (600)-70.41.1 – Non-Supervisory Position Description Format or Exhibit (600)-

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70.41.3 – Supervisory Position Description Format;

- Ensure employees have copies of their PDs and objectively, expeditiously, and fairly consider employee concerns regarding the accuracy of their PDs, the classification of their positions, and position classification appeals;
- Coordinate with the T/CPM to determine the appropriate cybersecurity code to be included on PDs in accordance with the NICE Framework;
- Regularly review PDs within their organization to ensure they are current and accurate;
- Inform the T/CPM of PDs which may be abolished, should they become vacant, and those duties that can be redistributed or eliminated without seriously affecting the performance of essential functions or without significant impact to the classification of other positions;
- Adhere to the Annual Staffing Plan (ASP) process documented in TIGTA Operations Manual Section (600)-70.39.9, Annual Staffing Plan Guidelines; and
- Adhere to the position management principles and practices outlined in TIGTA Operations Manual Section (600)-70.39.6, Position Management.

Assistant Director, Personnel Security/Security Officer (ADSO): The ADSO must designate suitability risk levels and national security clearance requirements for all TIGTA positions in accordance with TIGTA and OPM policy, procedures, guidelines, and all applicable Federal laws and regulations.

Bureau of the Fiscal Service/Administrative Resource Center (BFS/ARC). The BFS/ARC must:

- Formally Classify TIGTA positions in accordance with TIGTA and OPM policies, procedures, guidance, and all applicable Federal laws and regulations;
- Complete OF-8's with accurate and consistent information;
- Determine FLSA exemption status of positions;
- Coordinate with the Director, HC&PS, and the T/CPM on FLSA claims filed with TIGTA, and forward claims filed, along with supplemental information to [*TIGTA OMS Classification](#);
- Make Bargaining Unit determinations. TIGTA does not have a union; however, a determination is required per OPM classification standards. TIGTA positions will be coded as 8888 (not eligible for representation by union) or 7777 (eligible but not in a bargaining unit).
- Send requests for Risk/Sensitivity Level Designations to the ADSO and designee (*i.e.*, Lead Personnel Security Specialist);
- Maintain original copies of TIGTA PDs and associated OF-8s; and
- Provide regular updates on the status of all TIGTA classification requests.

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70.41.7 Definitions.

Classification Action refers to any official action taken under authority to establish a new position or to change an existing position by assignment to the appropriate series and grade under the provisions of [5 U.S.C. Ch. 51](#).

Desk Audit refers to an evaluation of a particular position to determine whether the duties and responsibilities correspond to the actual job classification and grade level.

Established Position refers to a position that has been approved, budgeted, officially classified, and assigned an individual position number.

Fair Labor Standards Act (FLSA) establishes minimum wage, overtime pay, recordkeeping, and youth employment standards affecting employees in the Federal, State, private sector, and local governments.

Factor Evaluation System (FES) refers to a method used to assign grades to positions under the General Schedule. FES includes factors common to most non-supervisory and supervisory positions in General Schedule occupations.

Full Performance Level (FPL) refers to the highest level of classified duties and responsibilities to carry out the objectives of the position and the mission of the organization.

Identical/Additional (I/A) Position refers to a position description in which more than one employee is assigned and performs the same duties. For example, a Human Resources office with four Human Resources Specialists, GS-0201-11, employees would be assigned the same position description marked I/A.

Mixed-Grade Position refers to a position that includes work classified to more than one grade level.

Manager refers to anyone with supervisory responsibility to include hiring, performance management, and timekeeping.

General Schedule (GS) refers to a Federal civilian pay system that covers white-collar Federal professional, technical, administrative, and clerical positions.

Grade Controlling Duties refers to duties that are a regular and continuing part of the job, performed for at least 25 percent of the time, and involve a higher level of knowledge and skill that would be a factor in recruiting for the position.

Narrow Span of Control refers to having more supervisors than necessary to plan and guide the work of the organization; each supervisor has a small number of direct reports.

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Optional Form-8 (OF-8) refers to the position description cover sheet used to certify the official title, pay plan, series, grade level, position requirements, and conditions, and the accuracy of the duties and responsibilities in the position description. The first- or second-line supervisor or the designated official signs this.

Official Title refers to the official titles published in the classification standards that must be used for personnel, budget, and fiscal purposes. Only official titles may be used on official documents related to a position (e.g., position descriptions and personnel actions).

Pen and Ink Change refers to minor changes to a classified position description that does not affect the position's official title, pay plan, series, and grade.

Position Description (PD) refers to an official description of management's assignment of duties, responsibilities, and supervisory relationships to a position.

Position Management refers to the continuous and systematic process for determining the number of positions needed, the skill and knowledge requirements of those positions, and the organizational grouping of positions to carry out the work of an organizational unit.

Position Classification Appeal refers to a written request by an employee, or group of employees occupying identical positions, who believes their position is not properly classified and should be reevaluated to determine the correct pay plan, official title, series, and/or grade.

Reclassification refers to major changes made to an existing classified PD that changes the official title, pay plan, series, and/or grade.

Redescribed refers to changes made to an existing classified PD that does not change the official title, pay plan, series, and/or grade.

Reports to Position refers to the position number that a position reports to in [HRConnect](#). This is usually the manager or first-level supervisor.

Stacking refers to the classification of a subordinate position at the same grade level as that of the supervisor's position.

Standard Position Description refers to a classified PD that describes routine and recurring work assignments, which are general enough to cover multiple identical positions in a particular occupation. Standard PDs may be different grade levels to describe varying levels of responsibility, knowledge, complexity, and supervision required.

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Statement of Difference (SOD) refers to an abbreviated position description that may be used in lieu of a fully described PD when the target position will be filled at a lower grade level, and no standard PD is appropriate. The target position or the FPL of the position must always be fully described.

Unclassified Duties refers to tasks and responsibilities to which an appropriate classification authority has not yet assigned an occupational series, title, and grade level. An employee may be detailed to unclassified duties but may not be officially assigned.

Unofficial Title refers to titles that may be appropriate and helpful for internal agency use or for recruiting purposes, but are not always descriptive of the overall occupation for Governmentwide purposes.

70.41.8 Delegation of Authority.

- Position classification authority is the authority to determine and certify the proper pay plan, title, series, and grade of a position. The Human Resources Specialist with delegated classification authority certifies the classification of a position by signing *Section 21, Classification/Job Grading Certification*, on the OF-8. Only the officials listed may certify the classification of a position:
 - BFS/ARC Classification Specialist or Supervisory Classification Specialist;
 - Director, HC&PS; or
 - T/CPM.

- Only the officials listed may certify the accuracy of the major duties, responsibilities, and conditions of the position by signing *Section 20, Supervisory Certification*, on the OF-8:
 - First and/or the second line supervisor of the position;
 - DIGMS;
 - Director, HC&PS;
 - T/CPM; or
 - ADSO.

70.41.9 Position Descriptions.

A PD is the official record describing management's assignment of duties, responsibilities, and supervisory relationships to a position. The PDs serve as the legal basis for:

- Appointment of employees;
- Payment of salary or wages;
- Establishment of job qualifications and selection criteria to fill a position;
- Development of performance plans and objectives;
- Preparation of Individual Development Plans;

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- Review and evaluation of employees' work; and
- The determination of the rights and responsibilities of employees.

The PDs are essential for effective staffing, position management, budgeting, and employee utilization while assisting in:

- Revealing overlapping responsibilities between employees;
- Informing applicants/appointees about duties, responsibilities, qualifications, and working conditions;
- Serving as the record of assigned duties and responsibilities in classification appeal cases; and
- Establishing competitive levels for reduction-in-force (see TIGTA Operations Manual Section (600)-70.2 Competitive Levels).

To maintain consistent PD formatting TIGTA-wide:

- Non-supervisory GS or GL positions must be prepared in the FES format as appropriate (see Exhibit (600)-70.41.1 - Non-Supervisory Position Description Format); and
- First and second level supervisory positions must be prepared in the supervisory format, which will facilitate comparison with [OPM's General Schedule Supervisory Guide \(GSSG\)](#) (see Exhibit (600)-70.41.3 – Supervisory Position Description Format).

An official classified PD includes:

- A certified OF-8 signed by the BFS/ARC Classification Specialist or the T/CPM, and the supervisor/manager of the position or authorized delegated official described in Section (600)-70.41.8 Delegation of Authority;
- The PD;
- An evaluation statement with applicable OPM references used to classify the position;
- A Position Sensitivity Designation Form; and
- A completed FLSA Status Determination Questionnaire.

The original copy of the classified PD and other required documents are maintained by BFS/ARC. Copies of the PD must be provided to the organization and to each employee assigned to the position. An employee and/or supervisor/manager may request a copy of their PD by sending a request to [*TIGTA OMS Classification](#).

70.41.9.1 Required Statements. The following statements must be included on all TIGTA PDs:

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Conditions of Employment

In accordance with the implementation of the HSPD 12 – Policy for a Common Identification Standard for Federal Employees and Contractors, all employees must meet the following requirements:

- 1) Be eligible for a Personal Identify Verification (PIV) Credential;
- 2) Have a successfully adjudicate Tier 1 or equivalent background investigation;
and
- 3) Maintain PIV credential eligibility during their service with the Treasury.

The following statement must be included on the PDs for all 1811 positions and all positions designated as Non-Critical Sensitive, Critical Sensitive, and Special Sensitive:

Conditions of Employment

This position meets the criteria for random drug testing under the TIGTA Drug-Free Workplace Program and has been identified as a testing designated position. Given the nature and performance of the duties of this position is sufficiently critical; handles truly sensitive information, material; and is carrying a Top Secret or Secret security clearance, warrants the requirement. Furthermore, the incumbent of this position is subject to submit to drug testing when directed.

One of the following statements must be included on all applicable PDs in accordance with TIGTA Operations Manual Chapter Section (700)-30.4 Financial Disclosures. For assistance in determining which statement to use, please contact [*TIGTA OMS Classification](#).

All non-Financial Disclosure PDs should include the following statement at the bottom of PD:

Financial Statements Required

The incumbent of this position is not required to file a Confidential Financial Disclosure Report (OGE Form 450).

If the OGE Form 450 **IS** required, include the following text at the bottom of the PD:

Financial Statements Required

Office of Government Ethics regulations require certain Government employees to file annual confidential financial disclosure reports. This requirement ensures compliance with conflict of interest laws and standards of conduct regulations. The duties of this position as described require the filing of a Form 450, Confidential Financial Disclosure Report. The incumbent of this position may have responsibility for contract reviews, processing procurements, COTR responsibilities, and may be involved in reviewing or making recommendations on procurement.

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If the OGE Form 278e IS required, include the following text at the bottom of the PD:

Financial Statements Required

Office of Government Ethics regulations require certain Government employees to file annual public financial disclosure reports. This requirement ensures compliance with conflict of interest laws and standards of conduct regulations. The duties of this position as described require the filing of a Form 278e, Executive Branch Personnel Public Financial Disclosure Report. The incumbent of this position may have responsibility for contract reviews, processing procurements, COTR responsibilities, and may be involved in reviewing or making recommendations on procurement.

70.41.9.2 Collateral Duty Assignments. Collateral duty assignments are official duties and responsibilities assigned to an employee in addition to the primary duties and responsibilities of the position the employee occupies. An example of a collateral duty assignment is a “Continuity of Operations (COOP) Coordinator.”

Collateral Duty Assignments must be described in the employee’s PD as “Additional Duties” with the following information:

- The percentage of the employee’s official duty time to be spent performing collateral duties;
- The scope of responsibilities;
- Who will assign the collateral duties; and,
- Who will evaluate the employee’s collateral duty performance, to be shared with the supervisor of record for consideration when conducting the employee’s annual performance review.

In addition to the description to be included in the PD, Collateral Duty Assignments must:

- Not be a grade-controlling duty or responsibility;
- Not require higher level knowledge and skills to perform the work; and
- Be assigned specifically to the affected employee. Collateral Duty Assignments cannot be added to PDs that have more than one incumbent assigned.

To request Collateral Duty Assignments be added to a PD, please send the draft PD, with Track Changes enabled, to [*TIGTA OMS Classification](#).

70.41.9.3 Standard PDs. Standard PDs may be used “as is” without changes. Typically, they are created for several positions within an organization whose duties are similar (e.g., Auditor, Criminal Investigator, Secretary, etc.) but, may differ in geographical locations or in minor, incidental duties.

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The standard PD must:

- Be approved by the Director, HC&PS;
- Be implemented consistently within a function or organizational unit; and
- Not be used for supervisory positions or positions at a GS-13 or higher, without an approved exception by the Director, HC&PS.

70.41.9.4 Identical Additional Positions (I/A). When a new position will be identical to one or more positions in the same organizational unit, it is an Identical/Additional (I/A) position. The I/A position has the same major duties, responsibilities, qualification requirements, organizational patterns, and reporting relationships. Standard PDs, classified at various grade levels, may be used for I/A positions. Any proposed classification action that affects one I/A position will affect all I/A positions in the organization. The T/CPM and BFS/ARC will review all impacted positions as part of the position evaluation and before effecting any classification action.

70.41.9.5 Grade Stacking. Establishing subordinate positions at the same grade of the supervisor is inconsistent with sound classification and position management principles unless the positions are classified based on the [Research Grade Evaluation Guide \(RGEN\)](#). This practice is referred to as “grade stacking.” While not prohibited by regulation, it is TIGTA’s policy to avoid grade stacking as administratively feasible as possible. Before a subordinate position is established at the same level of the supervisor, the Director, HC&PS, via the Grade Stacking Waiver (see Exhibit (600)-70.41.21 – Grade Stacking Waiver), must approve a justification.

70.41.9.6 Interdisciplinary Positions. An interdisciplinary position is a two-grade interval position involving duties and responsibilities closely related to more than one professional occupation. As a result, the position may be classified into two or more professional occupational series. Interdisciplinary classification is used principally for positions in mathematical, scientific, or engineering disciplines. These disciplines often have a common core of education and experience where persons in either professional series can meet the qualifications. Generally, when a position involves work or knowledge pertaining to more than one profession, classification to the predominant series is preferable and the most practical solution (see [OPM’s Classifier’s Handbook](#)).

Interdisciplinary positions generally fall into one of the following two categories:

- Positions which involve a specific combination of knowledge characteristic of two or more professional series; or
- Positions, which involve knowledge, which is characteristic of either of two or more professional series.

Positions are not to be considered interdisciplinary when members of a team work cooperatively on an interdisciplinary problem or project where each team member

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contributes to the solution primarily in terms of a single professional discipline. Excluded are positions which require special licensing, as in the practice of medicine, positions which are solely from a variety of education and experience backgrounds, and those aptly categorized in administrative occupations.

70.41.9.7 Mixed Series Positions. A “mixed series” position involves work covered by more than one occupational series. Typically, the grade-controlling work determines the series. However, sometimes the lower grade duties are more closely related to the basic purpose of the position. When the work is covered by two or more series in one occupational group and no one series predominates, the general series for the group (e.g., the -01 series) will be used. When the work falls in more than one occupational group, the proper series may be more difficult to determine. Therefore, the following factors will be considered in making the most logical decision:

- Paramount knowledge required;
- Reason for existence;
- Organizational function;
- Line of promotion; and
- Recruitment source.

70.41.9.8 Full Performance Level, Career Ladders, and Statement of Difference (SOD). Career ladders are established to allow for entry at a lower grade level than the full performance level (FPL) of the position, and are used to develop candidates for the target position. The career ladder refers to the range of grades in which the employee may be promoted non-competitively up to the FPL of the position.

Establishing career ladder positions can:

- Provide more recruitment flexibility and options;
- Provide additional training and experience to employees; and,
- Optimize efficiency, productivity, and organizational effectiveness.

If a function or organizational unit is establishing a career ladder position, the target position must be fully described in an official classified PD. When filling the position at a lower grade level than the FPL, in lieu of writing a complete PD for each grade level, a supervisor/manager has the option to write a SOD to use in combination with the fully described target PD.

The SOD must:

- Clearly state the significant differences in assigned duties and responsibilities and supervisory relationships from the fully described target PD;
- Contain sufficient information to support a valid classification action and permit the development of relevant performance standards. When substantial revisions

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are made to the fully described target PD, the SODs must be reviewed for potential change(s);

- Not be used above the GS-12 level; and
- Not be used for more than two-grade intervals below the fully described target PD.
 - For positions that follow a one-grade interval pattern which increases by one grade increments (e.g., GS-01, GS-02, GS-03, GS-04, GS-05, GS-06, etc.), a SOD cannot be used for no more than two numerical grades below the fully described target PD. For example, if the fully described target PD is a GS-0318-08 Secretary, then a SOD cannot be used below the GS-0318-06 level; or
 - For positions that follow a two-grade interval pattern which increases by two grade increments (e.g., GS-05, GS-07, GS-09, GS-11, GS-12, etc.), a SOD cannot be used for no more than two intervals below the fully described target PD. For example, if the fully described target PD is a GS-0201-09 Human Resources (HR) Specialist, then a SOD cannot be used below the GS-0201-05 level; or if the fully described target PD is a GS-0201-12 HR Specialist, then a SOD cannot be used below the GS-0201-09 level.

To request a SOD, please send [*TIGTA OMS Classification](#) the fully described target PD and the draft SOD.

70.41.9.9 New PDs, Reclassifications, Redescriptions, or Pen and Ink Changes.

Establishing a New PD:

- The supervisor/manager sends the draft PD in the appropriate non-supervisory or supervisory format to [*TIGTA OMS Classification](#).
- The T/CPM reviews and advises of any necessary changes.
- The T/CPM obtains approval from the Director, HC&PS; if approved, the T/CPM will submit the draft PD to BFS/ARC.
- BFS/ARC conducts a PD Strategic Conversation. During this conversation, BFS/ARC collects additional information to assist with officially classifying the PD.
- BFS/ARC provides the final draft and OF-8 to the supervisor/manager.
- If further edits are required, the supervisor/manager will make the applicable edits using Track Changes and resubmits to BFS/ARC. If no further edits are required, the supervisor/manager signs *Section 20, Supervisory Certification*, on the OF-8 and return to BFS/ARC.
 - The final PD is uploaded by BFS/ARC to [HRConnect](#) for use.

Reclassifying a PD:

- The supervisor/manager sends a draft PD, with Track Changes enabled, in

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the appropriate non-supervisory or supervisory format to [*TIGTA OMS Classification](#).

- The T/CPM reviews and advises of any necessary changes.
- The T/CPM obtains approval from the Director, HC&PS; if approved, the T/CPM will submit the draft PD, with Track Changes enabled, to BFS/ARC.
- BFS/ARC conducts a PD Strategic Conversation with the supervisor/manager. During this conversation, BFS/ARC collects additional information to assist with reclassifying the position.
- BFS/ARC will provide the final draft and OF-8 to the supervisor/manager.
- The supervisor/manager signs *Section 20, Supervisory Certification*, on the OF-8 and return to BFS/ARC.
- The reclassified PD is uploaded by BFS/ARC to [HRConnect](#) for use; the previous PD will be abolished.

Redescribing a PD:

- The supervisor/manager sends a draft PD, with Track Changes enabled, in the appropriate non-supervisory or supervisory format to [*TIGTA OMS Classification](#).
- The T/CPM reviews and advises of any necessary changes.
- The T/CPM submits the draft PD, with Track Changes enabled, to BFS/ARC.
- BFS/ARC conducts a PD Strategic Conversation with the supervisor/manager. During this conversation, BFS/ARC collects additional information to assist with redescribing the position.
- BFS/ARC provides the final draft and OF-8 to the supervisor/manager.
- The supervisor/manager signs *Section 20, Supervisory Certification*, on the OF-8 and return to BFS/ARC.
- The redescribed PD is uploaded to BFS/ARC to [HRConnect](#) for use.

Pen and Ink (P&I) Change:

- The supervisor/manager sends a draft PD, with Track Changes enabled, in the appropriate non-supervisory or supervisory format to [*TIGTA OMS Classification](#).
- The T/CPM reviews and advises of any necessary changes.
- The T/CPM submits draft PD, with Track Changes enabled, to BFS/ARC.
- BFS/ARC makes the minor P&I changes and will provide the final draft and OF-8 to the supervisor/manager.
- The supervisor/manager signs *Section 20, Supervisory Certification* on the OF-8 and return to BFS/ARC.
- The final PD is uploaded BFS/ARC to [HRConnect](#) for use.

70.41.9.10 Accretion of Duties. Pursuant to [5 C.F.R. § 335.103](#), agencies have the

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discretion to non-competitively promote an employee in a position that is classified at a higher grade because of additional duties and responsibilities. This non-competitive promotion can be processed if certain classification and staffing requirements are met, along with other requirements to ensure [Merit Systems Principles](#) are upheld and other employees are not adversely impacted. The assignment of a limited amount of higher-graded work (typically, this should not exceed 20 percent of the direct work time) to lower-graded employees for developmental purposes is an accepted management practice. Supervisor/managers should consider position management objectives and exercise extreme caution before initiating an action.

The following conditions must be met before a non-competitive promotion action based on accretion of duties is approved:

- The new duties are grade-controlling and performed on a regular and recurring basis at least 25 percent of the time for a minimum period of 52 weeks;
- A desk audit was performed by BFS/ARC and the T/CPM;
- The major duties and basic functions of the former position are absorbed in the new position;
- There is demonstrated evidence of higher level duties/responsibilities;
- The accretion action will not result in the creation of the new position and the former position is abolished;
- The successor position must not have any known promotion potential beyond the accreted grade level;
- The addition of higher level duties and responsibilities must not result in the abolishment of another position, reduce the FPL of a vacant position, or otherwise adversely impact another occupied position;
- No other employee, in the same organizational unit/functional area who occupies an identical or similar position, is performing identical or similar duties;
- The GS employee meets time-in-grade and qualification requirements; and
- The grade level must not be more than one grade level above the position under review.

The non-competitive promotion must not be based on:

- Promotion from one-grade interval position to a two-grade interval position;
- Promotion from one occupational series to another occupational series;
- Movement to a vacant, higher level position;
- Promotion from an I/A position in the same organizational unit/functional area;
- Promotion from a non-supervisory to a supervisory position;
- Promotion from a non-leader to a leader position; or
- Promotion based on accretion of duties that crosses organizational units/functional areas.

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The Director, HC&PS, in consultation with the T/CPM and supervisor of record for the reviewed position, has the authority to approve non-competitive promotions based on accretion of duties.

Requests for non-competitive promotions based on accretion of duties must be sent to [*TIGTA OMS Classification](#). See Exhibit (600)-70.41.4 – Accretion of Duties Memorandum and Exhibit (600)-70.41.5 – Position Upgrade Form for the templates that may be used to submit the request.

70.41.9.11 Impact of the Person on the Job (Incumbent Only). The OPM permits the process of classifying a position based on “impact of the person on the job” (commonly referred to as “Incumbent Only”). “Incumbent Only” is based on the premise that the special knowledge, skills, abilities, and accomplishments of the incumbent may have an effect on the duties, responsibilities, and expectations of the job. As such, “Incumbent Only” is reflected in the classification when the performance of a particular individual actually makes the job materially different from what it otherwise would be (*i.e.*, a higher-graded position). Additionally, when a position is classified based on “Incumbent Only” is vacated, the position will revert to the original classified grade level of the position, and the associated position description is deactivated and cannot be used for subsequent recruitment actions.

The establishment of a position based on the concept of “Incumbent Only” does not replace the responsibility to classify the position’s additional duties and qualifications by reference to appropriate classification standards and guidelines. It is not acceptable to use “Incumbent Only” classifications to further the continuance of a misclassified position.

The following guidelines must be followed for “Incumbent Only” positions:

- An “Incumbent Only” position which has been created to accommodate a particular incumbent will be either abolished or restored to its normal classification when the position is vacated;
- An “Incumbent Only” position will be reviewed annually to verify/validate the continuing conditions, which warranted the original “Incumbent Only” designation; and
- In situations where an encumbered position does not sustain the current grade level based on the actual work performed, the concept of “impact of the person on the job” or “incumbent only” does not apply and, therefore, corrective action will be taken by the function to ensure the position is properly classified.

Requests for incumbent only classification actions must be sent to [*TIGTA OMS Classification](#).

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70.41.9.12 OF-8 (PD Coversheet). The BFS/ARC must complete all OF-8 PD Coversheets with accurate and consistent information to include: Bargaining Unit status, FLSA exemption status, Position Risk/Sensitivity Level, Cybersecurity, Title, Supervisory Codes, and Full Performance Level.

Supervisors/managers or authorized officials in Section (600)-70.41.8 Delegation of Authority can sign *Section 20, Supervisory Certification*.

A BFS/ARC Classification Specialist or authorized officials in Section (600)-70.41.7, Delegation of Authority, can sign *Section 21, Classification/Job Grading Certification*.

Cybersecurity codes are used to document the designated type of cybersecurity work required in the performance of the duties in the classified PD. An accurate and consistent assessment of all classified positions is required in determining if this code is appropriate and if so, determining the type of cybersecurity work and code is required. Managers will coordinate with the T/CPM and BFS/ARC to assign this code as applicable based on the duties of the position.

70.41.9.12.1 Risk/Sensitivity Level Designations. The ADSO, or a designee from the Personnel Security (PERSEC) team, will assign Position Risk/Sensitivity Level Codes used to document the designated level of security risk and required background investigation based on the duties of the classified PD.

All TIGTA positions designated as Critical-Sensitive require Top Secret National Security Clearance eligibility, regardless of whether such access is specified in the PD. The sensitivity level for TIGTA's Criminal Investigator, GS-1811 (CI) positions must be designated at the 3-N or 3-C Critical Sensitive Level (Tier 5).

Risk/Sensitivity level determinations from PERSEC will be fulfilled by 10 business days after receipt. All risk/sensitivity level determination requests sent to PERSEC by BFS/ARC after 5:00 p.m. will be considered received by PERSEC on the following business day.

Risk/sensitivity level determinations must be sent to [TIGTA Personnel Security](#).

70.41.9.13 Titling Practices. The T/CPM and BFS/ARC will ensure compliance with OPM standards when constructing official titles. Certain occupational series have prescribed official titles and/or parenthetical titles to identify the line of work within a job family that must not be modified. Occupational series, for which there is no prescribed official title, must be titled in a way that is most descriptive of the work. The T/CPM and BFS/ARC will approve and provide oversight in the establishment of all titles to ensure

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adherence to occupational series with prescribed official titles, prevent redundancy, and ensure consistency in titling practices across TIGTA.

Working/organizational titles such as “Assistant Director,” “Director,” “Special Agent in Charge,” or “Assistant Special Agent in Charge” cannot be used as official titles in lieu of “Supervisory” prefixes. To identify a position classified using the [GSSG](#), BFS/ARC will use the appropriate code in [HRConnect](#) to code the position as a Supervisor and the prefix “Supervisor” will be annotated on the Standard Form (SF) 50, *Notification of Personnel Action*. Likewise, parenthetical modifiers to official titles shall not be used in official titles unless the OPM instructions specifically permit them.

Titles such as “Confidential Assistant,” “Executive Assistant,” or “Special Assistant” are reserved for use with Schedule “C” positions that provide principal support to political appointees and shall not be used to refer to any other position.

70.41.9.14 Other PD Requirements. **Pen & Ink Changes:** Any pen and ink changes involving an updated Risk/Sensitivity Level Designation only, in addition to the supervisor/manager, the ADSO, or designated PERSEC member, must sign line *20(b) Name and Title of Higher Level Supervisor or Manager*, on the OF-8.

Supervisory Positions: Pursuant to Treasury guidance, for purposes of the classification of supervisor/manager positions, TIGTA does not meet the guidelines for the agency equivalent status (KN) in accordance with the [GSSG](#).

Changes in PD grade: If the BFS/ARC Classification Specialist determines that the grade should change from the original submission, BFS/ARC must send it to the T/CPM at [*TIGTA OMS Classification](#) for review and concurrence. BFS/ARC will notify the customer and provide additional guidance.

70.41.9.15 Process for TIGTA Classifying Its Own PDs. TIGTA reserves the authority to classify its own PDs. Should the need arise, the T/CPM has the authority to classify TIGTA PDs using the following guidelines:

- If it is a reclassification or Pen & Ink change, the T/CPM will request BFS/ARC to send a copy of any existing PD and any evaluation on file.
- BFS/ARC will send the T/CPM a list of reserved PD numbers for use.
- The T/CPM will make changes to the PD.
- If it is a reclassification, or a new PD, the T/CPM will assign a new PD number using the reserved PD numbers list sent by BFS/ARC.
- The T/CPM will create or modify/format the evaluation as appropriate and sign *Section 21, Classification/Job Grading Certification*, on the OF-8.
- The T/CPM will return the new or modified PD to BFS/ARC to be uploaded in [HRConnect](#).

70.41.10. Desk Audits/Position Reviews.

The purpose of a Desk Audit is to gain as much information as possible about the position. This information, combined with an analysis of other available material about the job and the organization, can help verify details and resolve questions. Typically, a Desk Audit is initiated when the employee or supervisor does not agree with the classification determination of the position in question. A Desk Audit is generally complete within 30 business days.

Desk Audits may be required when:

- Significant new work duties have been assigned on a permanent basis;
- A change is proposed to the title, series, or grade level of an encumbered position;
- A new classification standard is being implemented; or
- Mission changes or reorganizations occur.

Factors not considered in Desk Audits or the classification of positions are:

- Temporary or minor duties that do not affect the position's classification;
- Financial need of the employee;
- Volume of work;
- Work performance of the employee;
- Employee length of service;
- Recruitment difficulties; or
- Comparison to another classified position.

As a result of a Desk Audit, a position may be classified at a lower or higher-grade level. If the findings result in a **proposed increase in grade**, the supervisor/manager may choose to:

- Upgrade the position competitively;
- Upgrade the position non-competitively, provided all criteria are met regarding TIGTA's policy on Accretion of Duties;
- Reassign the higher-graded duties from the position and maintain the position's current grade; or
- Eliminate the higher-graded duties completely and maintain the original position's current grade.

If the findings result in a **proposed reduction in grade**, the supervisor/manager may choose to:

- Assign higher-graded work appropriate to the position in order to sustain its current grade level; or

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- Initiate appropriate personnel action to change the employee to the lower grade. The personnel action must be effective no later than the beginning of the fourth pay period following the date of the decision to change the position to the lower grade, except when a subsequent date is specifically provided in the decision.

If the findings result in **no proposed change to the grade**, but a proposed change only in the title and/or series, the supervisor/manager must:

- Initiate the appropriate action to update the PD accordingly; and
- Assign the employee(s) to the appropriate PD that already exists; or
- Develop a new PD as appropriate.

Requests for Desk Audits should be sent to [*TIGTA OMS Classification](#). The Director, HC&PS, T/CPM, and BFS/ARC will coordinate in reviewing the request for approval.

70.41.11 Appeals Process Related To Classification Determinations.

Federal employees have the right to appeal the classification of their positions if they disagree with the official classification. Employee appeals will be submitted without fear of restraint, interference, coercion, or reprisal. Employees are encouraged to discuss their concern(s) with their supervisor prior to filing an appeal. Regardless of the outcome of an appeal decision, TIGTA management retains full control over the assignment of duties to a position and who performs those duties. This section applies to positions in the GS.

An employee may file an appeal at any time regarding the following:

- Inclusion in or exclusion from the GS;
- Occupational Series;
- Grade; and/or
- Position title, if the applicable position classification standard prescribes titles or the title reflects a qualification requirement or authorized area of specialization.

Employees **may not appeal** the following issues related to classification:

- The accuracy of the official PD including the inclusion or exclusion of a major duty in the official PD;
- An assignment or detail outside the scope of normally performed duties outlined in the official PD;
- The accuracy, consistency, or use of agency supplemental classification guides;
- The title of the position unless a specific title is authorized in a published OPM Classification Standard or Guide, or the title reflects a qualification requirement or authorized area of specialization;
- The series, grade, pay plan/system, or title of a position to which the employee is not officially assigned by an official personnel action;

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- An agency's proposed classification decision;
- The series, grade, pay system, or title of a position to which the employee is detailed or promoted on a time-limited basis, except that of employees serving under time-limited promotions for two years or more;
- The classification of the employee's position based on position-to-position comparisons and not published by OPM;
- The accuracy of grade level criteria contained in an OPM Classification Guide or Standard; or
- A classification appeal decision previously issued by OPM, unless there has been a subsequent change in the governing classification standard(s) or the major duties of the position.

A TIGTA employee who wishes to file an appeal regarding a classification matter should submit the appeal to [*TIGTA OMS Classification](#). Once a determination is made regarding the appeal, the BFS/ARC, in coordination with the Director, HC&PS, and the T/CPM will issue a written decision. TIGTA must act on your appeal within 60 days or forward to OPM for action. If the employee is dissatisfied with this decision, they may further appeal to OPM. However, in so doing, the employee will forfeit the right to file a subsequent appeal with TIGTA or Treasury, respectively. A decision rendered by OPM will be the final decision regarding the classification of the position. Further information may be found at [OPM Classification Appeal Decisions](#).

70.41.11.1 Canceling Appeals. An appeal will be cancelled if:

- The employee requests, in writing, that the appeal be canceled;
- The employee is no longer officially assigned to the position, unless there is a possibility of retroactive benefit (a temporary assignment to a different position will not be cause to cancel an appeal); or
- The employee fails to provide requested information or otherwise fails to cooperate in the adjudication of the appeal.

An appeal cancelled for non-cooperation cannot be reopened unless the employee was unable to provide requested information for reasons beyond their control.

70.41.11.2 Reconsiderations. Per OPM [Position Classification Appeals: Employee Fact Sheet](#), there is no automatic right to a review of appeal decisions, but occasionally a review may be justified if written evidence establishes a reasonable doubt as to the technical accuracy of the decision, or presents new, relevant, and substantive information that was not considered in the original decision.

To establish a reasonable doubt, reference should be made to the decision and to the applicable classification standard to demonstrate possible error in the technical

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evaluation of the position. The deadline for submitting a request for reconsideration is **45 calendar days** after the date of the decision.

70.41.12 Fair Labor Standards Act (FLSA) Determinations.

The FLSA sets minimum standards for wage and overtime entitlements and administrative procedures for which covered worktime must be compensated. All employees are covered by the Act, except for those listed under [5 C.F.R. § 551.103](#).

All positions within the Federal government must be designated as either “exempt” or “non-exempt” under the FLSA criteria identified in [5 C.F.R. Part 551](#). The exempt or non-exempt status of the position are identified as part of the employee's PD and annotated in block 7 of the OF-8.

Employees are presumed to be FLSA “non-exempt” unless a determination is made the employee clearly meets one or more of the exemption criteria as specified in [5 C.F.R. Part 551, Subpart B](#), and supplemental guidance issued by OPM. If the employee clearly meets the criteria for exemption, the FLSA “exempt” designation must be documented.

An exempt or non-exempt determination shall be made at the time of classification for each employee assigned to a position based on a comparison of the employee's actual duties performed with the exemption criteria outlined in OPM and Department of Labor guidelines. While official PDs and titles may assist in making initial FLSA exemption determinations, the designation of an employee as FLSA exempt or non-exempt must ultimately rest on the duties actually performed by the employee.

The exempt or non-exempt status of a position should be reviewed when it is established, reclassified, and classified based on significant changes in assigned duties, or in connection with a classification review.

If the exempt or non-exempt determination of an employee is inconsistent with the duties and responsibilities assigned in the official PD, it is necessary to either revise the PD, or ensure that the employee performs the duties and responsibilities as assigned in the PD.

For unencumbered positions, an initial determination must be made based on a comparison of the projected duties and responsibilities as assigned in the official PD with the exemption criteria.

When making an FLSA determination, HC&PS and BFS/ARC must not presume a non-exempt or exempt status based on grade. Not all positions graded at GS-09 and below

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are non-exempt. While this can be used as a guide, HC&PS and BFS/ARC must analyze the duties and responsibilities for each determination.

In general, executive, administrative, and professional employees, as well as employees performing a combination of exempt duties, are exempt from FLSA regulations. However, this must be narrowly applied to employees who are clearly within the terms and spirit of the exemption criteria.

The BFS/ARC is responsible for determining the FLSA Status determination and including appropriate documentation with the PD in accordance with Treasury records, policies, and procedures.

The burden of proof as to the exempt or non-exempt status of an employee rests with TIGTA and BFS/ARC, not the employee. If the determination is not self-evident, the basis for the decision should be retained with the PD either as part of the evaluation report or as a separate document.

70.41.12.1 FLSA Claims. Employees who are dissatisfied with the FLSA coverage determination of their positions have the right to appeal the decision. Per OPM [FLSA guidance](#), it is recommended that the employee first talk to their supervisor/manager and/or HC&PS regarding their FLSA determination.

Employees may file an FLSA claim either with TIGTA or with OPM; however, the same claim may not be pursued with both TIGTA and OPM at the same time. Employees who elect to submit a claim first to TIGTA may subsequently submit a claim to OPM if they are dissatisfied with TIGTA's decision. However, employees may not file with TIGTA if they have previously submitted the same claim to OPM. You may not file a claim with TIGTA after receiving an unfavorable decision from OPM. An OPM decision on a claim is final and is not subject to further administrative review.

All employees have the right to bring an action in an appropriate United States court. Filing a claim with TIGTA or with OPM does not stop the statute of limitations from running. The OPM will not decide a claim that is in litigation.

In accordance with [5 C.F.R. § 551.702](#), all FLSA pay claims filed after June 30, 1994, are subject to a two-year statute of limitations (three years for willful violations). An employee must submit a written claim to either TIGTA or to OPM in order to preserve the claim period. The date TIGTA or OPM receives the claim is the date that determines the period of possible back pay entitlement.

Under [5 C.F.R. § 551.104](#), "willful violation" means a violation in circumstances where the agency knew that its conduct was prohibited by the Act or showed reckless

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disregard of the requirements of the Act. All of the facts and circumstances surrounding the violation are taken into account in determining whether a violation was willful.

An FLSA claim to TIGTA or to OPM must be in writing and submitted through [*TIGTA OMS Classification](#) to the Director, HC&PS. Failure to submit an appeal through the appropriate channels may result in a delay in the decision.

The following information must be submitted by the employee:

- A signed statement that the employee wishes to appeal the FLSA determination of their position;
- Name of Function and Unit;
- Organization to which assigned;
- Current position title, series, and grade;
- The requested FLSA determination;
- A description of the nature of the claim and the specific issues or incidents giving rise to the claim, including the time period covered by the claim;
- Evidence available which supports the claim, including the identity, telephone number, and location of other individuals who may be able to provide information relating to the claim;
- A written designation of third-party representation, if applicable. The designation must include the name, address and phone number of the representative;
- Evidence, if available, that the claim period was preserved in accordance with the time limits in [5 C.F.R. § 551.702](#). The date TIGTA or OPM received the claim, whichever is earlier, becomes the date the claim period is preserved;
- A statement as to whether the employee was or was not a member of a collective bargaining unit at any time during the claim period;
- If the employee was a member of a bargaining unit, a statement that he/she was or was not covered by a negotiated grievance procedure at any time during the claim period, and if covered, whether that procedure specifically excluded the claim from the scope of the negotiated grievance procedure; and
- A statement that the employee has not filed an action in an appropriate United States court.

The following information must be submitted to OPM by the Director, HC&PS, along with the material supplied by the appellant:

- A current, accurate PD (agreed to by all levels of management) which meets standards of adequacy and which is consistent with the position evaluation report, FLSA evaluation report, and the supervisor's comments;
- A position evaluation report which includes an in-depth comparison of the duties and responsibilities with published FLSA criteria. If the report was prepared prior

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to the appeal, it should be updated to cover salient points raised by the appellant that may not have been previously evaluated;

- Organizational charts;
- Comments from the immediate supervisor and/or higher level official relative to the accuracy of the PD and the merits of the FLSA appeal. Discrepancies or disagreements should be resolved before submitting the appeal for decision; and
- Copies of official time and leave/pay records for the time period claimed.

The OPM claims are forwarded to: *Classification and Pay Claims Program Manager, Merit System Audit and Compliance, Office of Personnel Management, 1900 E Street, NW, Room 6484, Washington, DC 20415.*

TIGTA claims are forwarded to the Director, HC&PS, through [*TIGTA OMS Classification](#).

70.41.13 Position Review Program (PRP).

The Department of the Treasury [Transmittal Number TN-18-002, Position Management and Classification](#), issued February 7, 2018, requires all Treasury Department bureaus, offices, and organizations to establish and conduct a program which periodically reviews position classification and position management.

The overall objective of the PRP is to assess and provide recommendations relative to position classification and related position management issues within an organizational entity. The program is intended to be a partnership process for evaluating current position management and classification issues and practices, combined with ideas and approaches designed to enhance and improve those program areas that would benefit from further management action. A collaborative PRP process may lead to increased employee satisfaction and morale, improved organizational effectiveness, reduced labor costs, and expanded upward mobility opportunities.

Specific objectives may include:

- Enhancing management's awareness of the importance of the accuracy of position descriptions, and ensuring the existence of a current, adequate, and accurate position description for each employee;
- Ensuring managerial accountability for accuracy in assigning work commensurate with assigned position descriptions;
- Providing for periodic management monitoring of the match between workload and grade structure, and redesigning positions accordingly;
- Maintaining the consistency of position classifications with appropriate standards;
- Identifying problem areas or positions requiring classification action;
- Increasing the understanding of managers and employees of the principles, uses, and objectives of position management and position classification;

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- Ensuring incumbent-only positions are reviewed with the objective of ensuring their continued accuracy; and
- Eliminating questionable positions and structures.

70.41.13.1 Responsibilities. The Director, HC&PS must:

- Implement the PRP within TIGTA; and
- Develop and issue general guidelines and reporting requirements to ensure attainment of the objectives of the PRP.

The T/CPM must:

- In collaboration with supervisors/managers and BFS/ARC, conduct a review of all TIGTA PDs every three years. This review is to assess the technical accuracy of PDs and related position management issues and will result in a recertification documented on the OF-08. This may occur earlier if the OF-8 identifies recent certification through PD review for hiring purposes or other personnel action (*i.e.*, promotion, reassignment, *etc.*);
- Prepare a final written report of findings and recommendations based on the review(s) conducted and issue the report to the functions; and
- Prepare and issue formal written notifications to outline the area(s) of concern and specific positions to be reviewed in the impacted function.

70.41.13.2 Operational Guidance. At a minimum, the following areas should be assessed. Each area has suggested questions to be included as part of the review process.

GS-14 and GS-15 non-supervisory positions:

- Does the PD accurately reflect the duties being performed?
- Are the incumbents performing at the established grade levels?
- If vacant or soon to be vacant, can the position(s) be abolished and the duties reassigned to other existing GS-14 or GS-15 non-supervisory positions without impacting the efficiency and effectiveness of program operations?

GS-0301 and GS-0343 positions:

- What duties and responsibilities do the incumbents perform?
- What paramount knowledge is required to perform these duties? Should these positions be re-classified to a more specialized series (*i.e.*, 0512, 0201, or 0340) based on the duties performed and knowledge required?
- If vacant or soon to be vacant, and if they are remaining in the 0301 or 0343 series, can the duties be absorbed into other like positions without impacting the efficiency and effectiveness of program operations?

Unusual or precedent-setting positions:

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- Are these positions performing the duties and tasks outlined in the position descriptions?
- Are they established on a temporary or interim basis? Are the PDs designated as subject to classification review following a prescribed period? If vacant or soon to be vacant, can the duties be absorbed into other like positions without impacting the efficiency and effectiveness of program operations?

Assistant Director (AD)/Assistant Special Agent in Charge (ASAC):

- Does the PD accurately reflect the duties performed?
- Are these positions functioning as originally established?
- To what degree do these positions deliver essential "program control and review" value that justifies the extra managerial layer?
- If vacant or soon to be vacant, can the position(s) be abolished without impacting the efficiency and effectiveness of program operations?

Positions established within the past 12 months:

- Does the position description accurately reflect the duties performed?
- Is the position functioning as originally established?
- If currently classified as a GS-0301 or 0343, should the position be re-classified to a more specialized series (e.g., GS-0342, 0560, or 2210) based on the duties performed and paramount knowledge required?
- If vacant or soon to be vacant, should the position(s) be continued or abolished and duties assigned to other existing "like" positions?

Span of Control (SOC):

- Is the organization in compliance with established SOC guidance as outlined in TIGTA Operations Manual Section (600)-70-39.11, Span of Control Guidelines Position Management?
- Are spans of control in compliance with established SOC ranges for the organization? If below/falling outside the approved range, what options exist to move into the approved range?
- If currently at the lower end of the SOC range, what problem(s) exist which prevent moving to the higher side of spans of control?
- Can positions be consolidated into fewer organizational entities?

Impact of the Person on the Job (Incumbent Only) positions:

- Are the incumbents performing the additional higher-level duties/tasks as described in the position descriptions?
- Are these higher-level duties/tasks performed for at least 25 percent of the incumbent's work time?
- Are the higher-level knowledge and skill requirements still valid in the PDs?

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Overall Grade Structure:

- Does the currently approved grade structure match the grade level of work performed?
- Do a sufficient number of positions exist at the appropriate grade levels? Are there any vacant positions that can be abolished if their duties can be redistributed or eliminated?
- Is a workload study being contemplated to validate the current grade structure and the number of positions needed to accomplish the work?

Areas of Special Interest: Examples may include test organizations, upcoming studies or projects, unique or special classification issues, specific position management practices, average grade, impact of current/proposed policies or procedures, *etc.*

70.41.14 Reference Materials.

Key OPM and other websites containing position management and position classification information:

- [Classification & Qualifications](#) – Provides access to all HR and related information on the OPM and linked websites.
- [Classifying General Schedule Positions](#) – Position management and classification guidance on OPM's website.
- [Classification Appeal Decisions](#) – OPM website with a link to the Classification Appeals and Significant Decisions database.
- [General Schedule Qualification Policies](#) – OPM website to determine whether applicants meet the minimum requirements for the positions being filled.

70.41.15 Contacts.

Questions regarding any of these processes or procedures should be directed to [*TIGTA OMS Classification](#).

CHAPTER 600 – MISSION SUPPORT

70 – Personnel

70.42 Anti-Harassment Policy - Addressing Workplace Harassment

70.42.1 Purpose.

The purpose of this policy is to provide guidance for addressing workplace harassment. The Treasury Inspector General for Tax Administration (TIGTA) is committed to maintaining an environment free from all forms of workplace harassment. The anti-harassment policy was established to assure that TIGTA is taking necessary steps to prevent all forms of harassment (non-sexual and sexual) in the workplace. The policy purpose is to address unwelcome, hostile, and/or abusive behavior before it rises to a level that creates a hostile work environment. Under the anti-harassment policy, employees, applicants, contractors, and vendors can raise harassment allegations outside of the Equal Employee Opportunity (EEO) complaint process.

TIGTA will manage all allegations of harassing conduct as unacceptable behavior in the most effective way. Further, TIGTA will not tolerate reprisal or retaliation based on an individual's participation in any part of the discrimination complaint process, including the reporting of or assisting with an inquiry relating to allegations of harassment and discrimination within the workplace. TIGTA will take immediate and appropriate corrective actions, including disciplinary measures, if it is found that the agency's anti-harassment policy has been violated.

Employees are strongly encouraged to review the anti-harassment policy to ensure understanding of the policy, to better enable recognition of harassment, and understand reporting processes.

70.42.2 Anti-Harassment Policy Goals.

The goals of TIGTA's anti-harassment policy are:

- To prevent harassing conduct before it becomes severe or pervasive;
- To establish processes for prompt, thorough, and impartial inquiry into allegations of harassing conduct; and
- To outline the corrective actions that will be taken when TIGTA determines that harassing conduct has occurred.

70.42.3 List of Acronyms.

- Anti-Harassment Process (AHP)
- Anti-Harassment Specialist (AHS)
- Alleging Employee (AE)
- Alleged Harasser (AH)

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- Deciding Official (DO)
 - Inquiry Official (IO)
 - Management Inquiry (MI) Report
 - Review of Allegations (ROA)

70.42.4 Authorities.

[Title VII of the Civil Rights Act of 1964](#)

[Equal Pay Act of 1963](#)

[Age Discrimination in Employment Act of 1967](#)

[Sections 501 and 505 of the Rehabilitation Act of 1973](#)

[Titles I and V of the Americans with Disabilities Act of 1990 \(ADA\)](#)

[Title II of the Genetic Information Non-discrimination Act \(GINA\)](#)

[Civil Rights Act of 1991](#)

70.42.5 What is Harassment?

Harassment is unwelcome and offensive conduct that unreasonably interferes with an employee's work performance or creates an intimidating, abusive, offensive, or hostile environment on the basis of protected status. Harassing behavior is rude, uncivil, or just plain mean. It is unlawful when it is directed at someone in a protected class (due to a characteristic that is protected by law), such as race. The alleged harasser's (AH) conduct is subject to administrative inquiry. Examples of harassment scenarios are provided in **Exhibit (600)-70.42.1 – Attachment A, Anti-Harassment Tool #1 – Harassment Scenarios**. There are several Federal laws in place that prohibit employment discrimination. A complainant must assert a basis, or reason, when bringing forward a complaint. Bases (protected groups) in which employees can file an EEO or harassment complaint are as follows:

- Race;
- Color;
- Sex (gender, sexual orientation, transgender identity, pregnancy);
- Religion;
- National Origin;
- Disability (physical or mental);
- Age; and/or
- Reprisal.

Examples of behaviors that may contribute to an unlawful hostile environment include:

- Discussing sexual activities;
- Telling off-color jokes concerning race, sex, disability, or other protected bases;
- Unnecessary touching;
- Commenting on physical attributes;
- Displaying sexually suggestive or racially insensitive pictures;
- Using demeaning or inappropriate terms or epithets;

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- Using indecent gestures;
- Using crude language;
- Sabotaging the victim's work; and
- Engaging in hostile physical conduct.

70.42.6 Retaliation in the Anti-Harassment Process.

Managers should treat all employees, applicants, contractors, and vendors in a professional manner. Retaliation against employees, applicants, contractors, and vendors who make allegations of harassment or provide information regarding allegations will not be tolerated and should be promptly addressed.

70.42.7 Management Responsibilities.

Managers have critical responsibilities in maintaining a work environment that is free from harassing conduct, including:

- Ensuring that their own actions are free from conduct that is or may appear to be harassment;
- Monitoring interactions of assigned employees; and
- Taking appropriate action to stop harassment and reporting it immediately.

70.42.8 Processes and Procedures.

All harassment allegations will be addressed, including those reported by employees with knowledge of harassment directed at other employees in the workplace. Once a manager is notified of the harassment, even when the employee does not wish to pursue the matter, the manager still has an obligation to report the issue to the Office of Mission Support Anti-Harassment Specialist (AHS) at ReportHarrassment@tigta.treas.gov. The AHS will contact the manager to discuss the allegation and the next steps in addressing the allegation.

The anti-harassment procedures apply for all Management Inquiry (MI) reports made to the AHS even if the alleging employee (AE) expressly requests that the information be kept confidential.

Although an allegation may pertain to one isolated incident, managers should take immediate corrective action, as appropriate, to prevent the possibility of such conduct from continuing and potentially rising to the level of a hostile working environment. Ignoring a report of alleged harassment may subject the agency to liability for damages and the manager to disciplinary action.

Notification Requirements

When a manager is notified of a harassment allegation from an AE within his or her function, the manager must review the allegation to identify any immediate interim actions that should be taken. Additionally, the manager must report the issue to the AHS within **one business day** of receipt of the allegation. The notification must include a description of any initial immediate interim actions taken in response to the allegation. If

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a manager believes the allegation review presents a conflict of interest (e.g., the manager is implicated in the allegation), the manager should notify the AHS immediately. If necessary and appropriate, the AHS will advise on assigning a different manager to conduct the review to identify any immediate interim actions that should be taken.

If a manager is notified of a harassment allegation **outside** his or her function, the manager must notify the following officials within **one business day**:

- The AH supervisor;
- The AHS; and
- The supervisor of the AE unless the allegations implicate the AE's supervisor.

If the allegation includes harassment based on unwelcome **non-sexual physical contact** against the alleging employee, the manager will notify TIGTA's Office of Investigations (OI) Internal Affairs Division (IAD). The manager should advise the AHS that the allegation has been referred to the IAD.

Managers must assure the individual who advised the manager of the allegation that the allegations will be reported to the AHS and an inquiry will be conducted.

The AHS will brief the manager on the anti-harassment process (AHP) and assign the allegation to an Inquiry Official (IO) **outside** the AE's function. The IO will review the allegations with the notifying manager to begin the AHP.

Interim Action Reporting

The manager must utilize **Exhibit (600)-70.42.2 – Attachment B, Anti-Harassment Tool #2 – Management Inquiry Report Format** as an example of what is required in the Review of Allegations (ROA) documentation. The manager must send a copy of the ROA report to the AHS within **one business day** of notifying the AHS of receipt of an allegation of harassment.

Management Inquiry

An IO will conduct an MI to determine if harassing conduct has occurred, its frequency and severity, and determine if appropriate corrective or disciplinary action is warranted. Generally, the IO will be from a function other than the employee/AE's function. The AHS will identify the appropriate IO to conduct the AHP inquiry. The IO also serves as the Deciding Official (DO) and has ultimate authority to make decisions (e.g., disciplinary actions, remedial actions) based on findings in the inquiry.

The AHP requires IOs to conduct an inquiry to gather information from the AE, AH, and any witnesses identified by either party. The IO should follow **Exhibit (600)-70.42.3 – Attachment C, Anti-Harassment Tool #3 – Suggested Questions for Allegation Review** to complete the review. The IOs will record all actions and findings of the MI in writing

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(see **Exhibit (600)-70.42.2 – Attachment B** for required report format).

The IO will provide the AE a Notice of Expectations (see **Exhibit (600)-70.42.4 – Attachment D**) to ensure the AE is aware that the MI inquiry has begun. To ensure that the AE understands the overall process, the AE will be asked to sign the Notice of Expectations. If the AE chooses not to sign the form, the IO will annotate the form with that information and continue with the process. The AE's supervisor must allow the employee official time to meet with the IO during the inquiry as part of the AHP. The inquiry should begin as quickly after the designation of an IO and must be completed within **10 business days** of receipt of the allegation.

The MI report format in **Exhibit (600)-70.42.5 – Attachment E, Anti-Harassment Tool #4 – Sample of Completed Allegation Review/Management Inquiry** provides guidance on the information-gathering process during the inquiry and includes suggestions for questioning the AE, AH, and any identified witnesses.

The IO must complete the MI and submit a draft report to the AHS using the MI format **within 20 business days** of the notification of allegation. The AHS must review the draft inquiry report **within two business days** and notify the IO of any potential areas that may need clarification. Should the IO be unable to complete the inquiry **within 20 business days** of allegation receipt, he or she must provide written notification to the AHS explaining the reason for delay. Examples for delay could include the AE or IO's planned/unplanned leave, unavailability, etc. The AHS will provide an extension deadline upon receipt of this notification.

The MI Report prepared by the IO/DO must include:

- The actions alleged that created the harassing conduct and/or hostile work environment as identified by the AE;
- The AH's response to the allegations;
- Whether the actions were corroborated by witnesses;
- Interim actions taken; and
- The recommendations based on whether the inquiry revealed evidence of harassment. If no evidence of harassing conduct was revealed through the inquiry, then the IO/DO conducting the inquiry should note this in the MI report.

Once the draft report is returned to the IO, the IO must determine corrective actions, if any, as the DO and include the actions in the final report. The IO/DO must forward a copy of the final report to the AHS, within **five business days** of return of the draft, and include all hand-written notes with the submission of the final report. The AHS will schedule a close out call with the IO/DO to ensure that all documentations pertaining to the allegation has been received. The AHS will ensure a case file is maintained with all appropriate reports, handwritten notes, and other communication regarding the allegation and subsequent MI.

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If the IO/DO determines inappropriate conduct has occurred, he or she should notify the AHS immediately and consult with the Office of Chief Counsel prior to imposing a disciplinary or adverse action.

If the OI/DO learns of allegations during the management inquiry that involve harassment based on unwelcome **non-sexual physical contact**, the IO/DO will notify TIGTA's OI IAD.

Next Steps

The AE's manager should continue to monitor the work environment, document remedial actions taken, and report any harassing behavior to the AHS. The AHS will contact the manager if more information is required. The manager should utilize **Exhibit (600)-70.42.6 – Attachment F, Anti-Harassment Tool #5 – Proactive Behavior to Prevent Potential Conflicts** for actions to follow to ensure the work environment remains harassment-free.

Allegations of Harassing Behavior against a Manager

Managers who are the subject of a harassment allegation should contact their supervisor and notify the AHS immediately.

Managers accused of harassment must refrain from engaging in any behavior identified in the harassment allegation or referenced in these material as to avoid exacerbating the situation. Managers will avoid any activities that are, or could be construed as, retaliatory. Further, managers will support the anti-harassment policy and management inquiry process, cooperate with all involved parties, and maintain a concise record of relevant communication and events.

Employees with questions or concerns regarding TIGTA's Anti-Harassment Policy should consult with Human Capital and Personnel Security at ReportHarassment@tigta.treas.gov.

Attachments:

Exhibit (600)-70.42.1 - Attachment A: Anti-Harassment Tool #1 – Harassment Scenarios



Exhibit (600)-70.42.1
Attachment A_Anti-Ha

Exhibit (600)-70.42.2 - Attachment B: Anti-Harassment Tool #2 – Management Inquiry Report Format



Exhibit (600)-70.42.2 -
Attachment B_Anti-Ha

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Exhibit (600)-70.42.3 – Attachment C: Anti-Harassment Tool #3 – Suggested Questions for Allegation Review & Management Inquiry



Exhibit (600)-70.42.3 -
Attachment C_Anti-Ha

Exhibit (600)-70.42.4 – Attachment D: Anti-Harassment Process – Notice of Expectations



Exhibit (600)-70.42.4 -
Attachment D_Notice

Exhibit (600)-70.42.5 – Attachment E: Anti-Harassment Tool #4 – Sample of Completed Allegation Review/Management Inquiry



Exhibit (600)-70.42.5 -
Attachment E_Anti-Ha

Exhibit (600)-70.42.6 – Attachment F: Anti-Harassment Tool #5 – Proactive Actions to Prevent Potential Conflicts



Exhibit (600)-70.42.6 -
Attachment F_Anti-Har

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70 – Personnel

70.43 Notification of an Employee Death

70.43.1 Purpose.

This section outlines the recommended process for Treasury Inspector General for Tax Administration (TIGTA) Executives, and managers to report an employee’s death to the Office of Mission Support (OMS), Human Capital Director (or designee). TIGTA Executives, and/or managers must immediately report the death of an employee to ensure all applicable actions occur timely and appropriately.

70.43.2 Abbreviations, Acronyms, and Symbols.

The following table lists abbreviations and acronyms frequently used in Chapter 600 of the TIGTA Operations Manual (this list is not intended to be all-inclusive).

Note: The term “manager” as used in this policy denotes any personnel with supervisory responsibility or authorized to issue and sign performance plans and time cards within the employee’s chain of command.

Abbreviations/Acronyms/ Symbols	Meaning
BFS/ARC	Bureau of the Fiscal Service/Administrative Resource Center
EBB	Employee Benefits Branch
EPA	Employee Assistance Program
CSRS	Civil Service Retirement System
FERS	Federal Employees Retirement System
HC&PS	Human Capital and Personnel Security
OPM	Office of Personnel Management
TIGTA	Treasury Inspector General for Tax Administration

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70.43.3 Notification of an Employee Death.

The OMS, Director of Human Capital and Personnel Security (HC&PS) oversees the administrative services provided to TIGTA by the Bureau of the Fiscal Services/Administrative Resource Center (BFS/ARC).

The BFS/ARC provides a range of human resource services to TIGTA, including but not limited to staff acquisition, payroll, processing, maintenance of personnel records, employee benefits, and Human Resource help desk and reporting services.

The BFS/ARC must be notified immediately (as soon as information has been provided to TIGTA) of the death of an employee. It is recommended that initial notification occur telephonically with a follow-up e-mail message detailing the reporting date, time, circumstances, if known and the BFS/ARC contact information for whom the information was reported.

Functional Executives, and or Managers will immediately notify the Office of Mission Support, Director, HC&PC of the death of a TIGTA employee. The Director, HC&PS will work with the function through the reporting and notification processes.

In the event an employee death occurs at work or in the line of duty, the Functional Executive and or manager will be notified immediately. The Functional Executive or Manager will notify the Director HC&PS and contact the employee's kin/emergency contact as designated in HR Connect to advise of employee's removal to a hospital. If the Functional Executive or manager is not available, they will designate a spokesperson travel to the hospital to meet family.

NOTE: All TIGTA personnel that may be involved with the incident will follow existing internal procedures regarding contact with the media.

The Director, HC&PS will instruct the Functional Executive, or manager to immediately contact BFS/ARC's Benefits Office to provide immediate notification of the employee's death. (See Benefits Office contact information below.) Alternately, the Director HC&PS will make the notification to BFS as requested by the function.

The following information (if known) may be requested and provided to the Benefits Office at BFS/ARC. Note most of the information can be obtained via HRConnect.

Reporting an Employee's Death (Information):

- Employee's First Name
- Employee's Last Name
- All Other Names Used
- Functional/sub-functional office name/Occupation/Title
- Employee's Post of Duty

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- Social Security Number
- Date of Birth
- Date of Death
- Name and Information of individual who informed Functional Executive or manager of employee deceased status.

The Director, HC&PS, the Functional Executive, or manager will also provide the employee's next of kin/emergency contact information to communicate with BFS/ARC Benefits staff:

Benefits Service Center

Telephone: 304-480-8275 (Benefits Service Center)

Telephone: 304-480-8000 (Main Number)

Toll Free Number: 1-866-868-4357

Fax: 304-480-8019

E-mail: Benefits@fiscal.treasury.gov

Hours of Operation: Monday through Friday – 7:00 am to 6:00 pm (EST)

Regular U.S. Mail Address

U.S. Department of the Treasury

Bureau of the Fiscal Service

Human Resources Operations Division

P.O. Box 1328

Parkersburg, WV 26106-1328

Parcel Delivery Address

U.S. Department of the Treasury

Bureau of the Fiscal Service

Human Resources Operations Division

Warehouse and Operations Center, Dock 1

257 Bosley Industrial Park Avenue

Parkersburg, WV 26101-1328

The Director, HC&PS may follow-up as needed, with the BFS/ARC Benefits Office to ensure the employee's death has been reported and that no additional information is required for processing requirements.

The BFS Benefits Office will provide guidance directly to the employee's next of kin/emergency contact on the processing requirements related to benefits and any requirements mandated by the Office of Personnel Management (OPM).

The Director, HC&PS will ensure the Functional Executive or manager initiates a TIGTA Service Desk ticket to notify the Office of Information Technology (OIT) of the employee's death so that network access can be removed. The Functional Executive or

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manager will also initiate the exit clearance process, as required in Chapter (600)-70.3 [Employee Exit Clearance Procedures](#). The BFS personnel specialist will work to properly close the employee's payroll account.

The functional Executive or manager of the employee should wait a reasonable amount of time before approaching the employee's emergency contact listed in HRConnect to obtain any TIGTA-issued property and/or equipment assigned to the employee and not located in the office. The functional Executive or manager, after consultation with the deceased employee's family, will arrange for packing and delivery of the employee's personal belongings. A close colleague or supervisor is the best choice to complete this task, if the family prefers.

70.43.4 Best Practices – Notification Procedures.

Prior to issuing notification to TIGTA employees of their colleague's death, the Director of HC&PS, functional Executive, or manager must confirm with the employee's next of kin and/or emergency contact, as maintained in the employees profile in HRConnect. Sensitive or confidential information related to an employee's death should not be disclosed to other employees.

The functional Executive or manager will decide if the directorate/function will send a condolence notification to inform employees of their colleague's death.

Unless requested of the Director of HC&PS, the functional Executive, or manager will inquire with the employee's family/emergency contact if individual employees may send condolences or specifically indicate the family's preference.

The functional Executive, or manager, where possible, will make every effort to notify employees (particularly those within the same workgroup), in-person of their colleague's death. Telephone calls or e-mails may be permissible with other employees or groups who may not have personal relationships with the deceased employee and when in-person notification is not feasible.

The functional Executive, manager or their designee will notify customers/clients with whom the deceased employee had direct relationships. The Executive or manager will also redistribute the deceased employee's workload (such as phone calls, voicemail messages, e-mail and mail communications) to maintain continuity of operations.

A sample message for issuance to employees and TIGTA colleagues is provided below:



Sample Notification
Message.docx

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70.43.5 Best Practices—What to Say to Employees.

The death of a co-worker may be a painful experience, even more so when it is unexpected. The successful recovery of colleagues processing grief depends largely on the effectiveness of the support provided by TIGTA leadership. As peers mourn, remember the employee, reach out to the family, and continue the effective performance of their duties, agency support is vital.

Management should remind employees of services the Employee Assistance Program (EAP) may provide during this time of mourning.

The [Employee Assistance Program](#) is available to help employees with work related and/or personal issues, if needed. The service, provided by ComPsych, is free and confidential. Employees can contact the EAP at any time, day or night by calling 1-800-977-7631 (TDD: 800-697-0353). A counselor is available to answer your call, 24 hours per day, 7 days a week, 365 days per year.

The EAP website: www.guidanceresources.com is a resource where employees can also access articles, self-assessments, e-mail a consultant, view videos, and much more. First-time users will need to enter the IRS Company ID, IRS112, when prompted. Users will also be prompted to establish a "User Name" and a "Password."

70.43.6 Best Practices – What to Say to Employees (Notification in Person).

When communicating, remember to pause, monitor the reaction of employee(s), and provide facts that have been authorized by the employee's immediate family member or next of kin. If a substantial amount of time has passed before the notification was made to TIGTA, explain why, if known. Provide employees only details that have been confirmed by the next of kin and/or emergency contact.

If information must be withheld or is unknown, inform the appropriate personnel and why this is the case, if known. An example of an appropriate statements may be:

"The family asked that I provide only the information that I have shared with you at this time."

Ask if there are any questions from employees. If you do not know an answer, it is acceptable to say that you do not have the information.

A possible statement is, "I know that this loss may be upsetting for many employees; I would like to remind you that the Employee Assistance Program is available as a resource if anyone would like to speak to a counselor." Information regarding the EAP is available at [IRS Source.Web](#).

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Allow time for questions, thoughts or individual employee meetings following a group notification. At the conclusion of a meeting with the workgroup, state, "Dealing with the death of a co-worker is an emotional event.

I am also available to meet with anyone who may have additional questions or with anyone who would like to speak with me privately."

70.43.7 References and Related Information.

The BFS/ARC may provide specific guidance and any needed support to TIGTA Executives or managers relative to the processing of death in service requirements or additional information, as needed. The Benefits Service Center can be reached at: 1-304-480-8276. Executives or managers can also send an e-mail to Benefits@fiscal.treasury.gov. for answers to questions or for any additional information or assistance that may be needed.

The BFS/ARC will also provide specific guidance to the employee's next of kin as it relates to the processing of death in service requirements and any additional applicable information.

A sample "Death in Service" timeline from ARC's Employee Benefits Branch is provided below for Information Only.



JobaidDeathinServic
e.pdf

Additional information and guidance is available on the Office of Personnel Management website: [Life Events – Report of Death](#).

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80 **Real Estate**

80.1 **Definitions.**

Alteration refers to any action that will change the condition or configuration of real property. Some examples of alterations include adding walls, moving doors, installing electrical outlets, repainting walls, or replacing the flooring in the space during the term of occupancy.

Circulation Factor accounts for the space within an office suite used for hallways and walkways (circulation so people can get from one net space to another net space). The Circulation Factor is expressed as a percentage of the office area (the usable square feet) that is used for interior hallways.

Construction Drawings (CDs) are detailed drawings which include everything required for a General Contractor to obtain permits and provide a cost proposal for the build out of the space. They also serve as the road map for the actual build out of the space; everything a contractor needs to know to build out the space is contained in the construction drawings. The CDs are the final drawings in a project.

Delineated Area is the geographic area, bounded by north, south, east, and west street boundaries, within which Treasury Inspector General for Tax Administration (TIGTA) requests to be located for a specific space requirement. The delineated area is also commonly referred to as Area of Consideration.

Design Intent Drawings (DIDs) are the initial set of drawings and are more basic in nature than construction drawings. They typically illustrate the general layout of the space to include walls, doors, and electrical/data outlets.

Expansion refers to the acquisition of additional square footage in an existing TIGTA location, thereby increasing the total occupied square footage for that location.

Hoteling describes workstations or offices that are not permanently assigned to a single employee, and results in workstations and offices being used on a first come, first serve basis or reserved through a shared reservation system.

New Space refers to the opening of a new office and acquisition of space that is new to TIGTA's real estate inventory.

Reduction refers to the release of square footage in an existing TIGTA location, thereby reducing the total occupied square footage for that location.

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Reimbursable Work Authorization (RWA) is a funding document that officially obligates TIGTA funds to reimburse the General Services Administration (GSA) for the cost of alterations, goods, or services.

Relocation refers to moving from one space to another (either in the same building or to a different building).

Rentable Square Feet (RSF) is the rentable area for which rent is charged. It includes the usable square footage plus the pro rata share of the building common areas such as building lobbies, corridors, and shared restrooms.

SF-81 (Request for Space) is a standard GSA form that is traditionally used to submit requests for space to GSA. The form contains, among other information, the amount of square footage required and the delineated area in which TIGTA requests to be located.

Usable Square Feet (USF) is the area where employees and/or furniture are housed, plus the circulation around those areas. It is the “footprint” of TIGTA on the floor plan of the building. USF is also commonly referred to as ANSI/BOMA Office Area (ABOA).

Utilization Rate (UR) is expressed in usable square feet per person and is a means of gauging the efficiency of a facility.

80.2 Real Estate Standards.

The standards allow specific square footages based on position, staff population, and mission requirements.

Only managers are authorized to have private offices. Exceptions can be made by the Real Estate Manager on a case by case basis, including but not limited to space that is accepted “as-is” and already contains existing private offices. Function-driven exception requests must be approved by the function approving official before consideration.

All proposed space layouts will be reviewed by the Real Estate Manager and approved by the function approving official prior to construction of space. The Inspector General (IG) or Principal Deputy Inspector General (PDIG) may approve any project that exceeds TIGTA standards.

The maximum utilization rate (UR) for TIGTA offices shall be 200 usable square feet (USF) per person. The square footage used in this calculation includes employee workstations, private offices, conference rooms, open office areas, LAN Rooms, break rooms, and circulation space. It excludes specialized law enforcement rooms such as Grand Jury Evidence Rooms, Evidence Rooms, Tech Equipment and Firearms Rooms, Digital Forensics Support Group / Cybercrimes Workrooms, and Laboratories. The UR for each project will be calculated by the Real Estate Manager prior to furnishing GSA with TIGTA's space requirements.

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A 34 percent circulation factor will be used for all TIGTA requirements but may be adjusted by the Real Estate Manager as necessary.

80.2.1 National Workspace Standards. The square footage allowances by position type and room type are shown in the table below. Requests for deviations, such as non-manager requests for a private office or square footage deviations, must be submitted through the function approving official to the Real Estate Manager for consideration. Minor variations in size may be necessary depending on the shape and symmetry of the building floor plate (irregularly-shaped buildings are less efficient than rectangular ones) or availability of excess or existing furniture.

Position Type	USF Allowed	Type of Space
Inspector General	TBD based on IG requirements	Private Office
Executive (SES)	180	Private Office
Manager	120	Private Office
Attorney	132	Private Office
Non-manager	64	Workstation

In order to improve efficiency and lower TIGTA's utilization rates, hoteling will be implemented when it is feasible as determined by the Real Estate Manager and function approving official(s). Where hoteling is implemented, employees whose regular work schedule includes 40 or more hours of telework per two week pay period will not be assigned a workstation/office. Hoteling workstations/offices will be provided on a reservation basis with a minimum 3:1 sharing ratio.

80.2.2 Support Space Guidelines. In order to maximize efficiency and meet utilization rate targets, functions that are co-located will share support areas such as conference rooms, break rooms, and open work areas when the space layout permits. Every effort will be made to centrally locate the support areas within the space. The LAN Room shall also be centrally located when possible to support all TIGTA functions and shall be accessible only to individuals as authorized by the Office of Information Technology (OIT). The LAN Room shall be for the exclusive use of OIT and shall not be utilized for storage by any function except OIT. Exceptions to the exclusive use and accessibility of the LAN Room by OIT will be considered on a case by case basis. The tables below set forth the square footage standards for typical TIGTA occupancies; however, the inclusion of specific room types shall be determined for each location based on actual need. Unique situations, room type variances, and square footage deviations will be considered by the Real Estate Manager and the requesting function approving official(s) on a case-by-case basis.

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Office of Investigations

Room Type	Small Office (1-4 staff)	Medium Office (5-9 staff)	Large Office (10+ staff)
Evidence	90 USF	120 USF	120 USF
Interview	90 USF	120 USF	120 USF
Grand Jury Evidence	90 USF	120 USF	120 USF
Tech Equipment & Firearms	N/A	120 USF	150 USF
File/Supply	N/A	N/A	120 USF
Conference	N/A	N/A	250 USF
Open Work Area	60 USF	80 USF	120 USF
LAN	64 USF	80 USF	80 USF

Office of Audit

Room Type	Small Office (1-4 staff)	Medium Office (5-9 staff)	Large Office (10+ staff)
Conference	N/A	120 USF	250 USF
File/Supply	N/A	100 USF	120 USF
Open Work Area	60 USF	80 USF	120 USF
LAN	64 USF	80 USF	80 USF

Shared rooms for co-located PODs

Room Type	Small Office (1-4 staff)	Medium Office (5-9 staff)	Large Office (10+ staff)
Conference	N/A	120 USF	250 USF
Open Work Area	60 USF	80 USF	120 USF
LAN	64 USF	80 USF	80 USF

80.3 Facilities Support.

Facilities support includes coordination of building services, establishing space standards, construction/alterations to TIGTA office space, space acquisition, furniture acquisition and rent reconciliation. Per the Memorandum of Understanding (MOU) between TIGTA and the Internal Revenue Service (IRS), IRS continues to provide some of these services in locations where TIGTA is co-located. In these instances, the Real Estate Manager and/or the Facilities Manager will provide oversight, guidance, and liaison with the IRS, as needed. In all projects involving relocations, expansions, reductions, alterations or the opening of a new office, the Real Estate Manager works directly with GSA and the appropriate building management.

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80.4 Building Services.

Building services include cleaning, utilities, heating and air conditioning, *etc.* TIGTA field office managers may contact the building management office directly regarding minor issues. In multi-function locations, the TIGTA function manager with the largest occupancy shall be responsible for working with the building management on minor space issues that affect the office as a whole; however, in instances where only one function is affected the manager for that function shall be responsible for working with the building management to resolve the minor issue. Recurring problems that cannot be resolved at the local level or issues other than minor should be brought to the attention of Real Estate Manager and the Facilities Manager for resolution. Building issues at the TIGTA Headquarters office in Washington, DC should be addressed through the submittal of a Service Desk ticket. TIGTA Headquarters employees are not permitted to contact the building management office.

80.5 Parking.

Where specifically noted in the lease or occupancy agreement and paid for as part of the rent paid to GSA, parking requirements and issues will be addressed by the Real Estate Manager. Parking that is not specific to a lease or occupancy agreement and is not paid to GSA is the responsibility of the functions. This type of parking can be acquired through the use of the small purchase card provided the payments allow for cancellation and do not exceed the applicable small purchase threshold. If the payments will exceed the applicable small purchase threshold the acquisition must be competed and Finance and Procurement consulted for procedural requirements specific to the request. Any local arrangements must allow for cancellation without penalty. Any questions regarding the acquisition of parking should be referred to the Real Estate Manager and the Office of Finance and Procurement before the parking is acquired.

80.6 Non-Space Related Activity.

The functions may purchase furniture and other office needs not related to space projects independently of the Office of Mission Support (OMS) by going through the proper procurement and approval processes (and using the function's own budgetary funds). All requests for furniture purchases to be funded from the OMS – Facilities Management Real Estate budget (regardless of cost) must be approved in advance by the function approving official and submitted as part of the annual Real Estate budget request process.

80.7 Requesting Space Alterations or New Space.

Altering or acquiring space is a multi-step process. Regardless of whether the request is to reconfigure existing space, acquire new space, reduce square footage or close an office, all Real Estate requests must be submitted through the appropriate function approving official for approval. After approval by the function approving official, the request shall be submitted to the Real Estate Manager via email for further discussion and processing.

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80.7.1 Roles and Responsibilities.

80.7.1.1 Function Approving Official. The function approving official approves and prioritizes the space projects for their function. The function approving official shall participate in regular discussions with the Real Estate Manager to discuss current projects as well as potential and upcoming projects, POD changes, and staffing changes that may require action by Facilities Management.

Projects involving relocation or the opening of an office new to TIGTA's inventory requires the function approving official to determine the delineated area in which that office should be located in order to carry out of the mission of the function. The delineated area represents the north, south, east and west street boundaries within which the office will be physically located. The delineated area shall be provided to the Real Estate Manager for review and submission to GSA. Please note, however, that GSA has authority to approve or disapprove TIGTA's submission. Delineated areas should be developed to promote competition. Narrow boundaries restrict competition and may not be approved by GSA. In those instances, the Real Estate Manager will work with the function approving official to either expand the boundaries or assist in the development of a written justification supporting the restricted boundaries. The justification shall be submitted for approval to GSA by the Real Estate Manager. The final delineated area must be approved by GSA before the project will proceed. In instances where multiple TIGTA functions will be co-located, the function approving officials for each function shall work together and mutually agree upon a delineated area. The function approving official shall approve the DIDs (or delegate approval) for their function's space and shall resolve any disputes concerning design or utilization of their function's space.

The function approving official for each function is as follows:

Office of Audit – Deputy Inspector General
Office of Investigations – Deputy Inspector General
Office of Chief Counsel – Chief Counsel
Office of Information Technology – Chief Information Officer
Office of Mission Support – Deputy Inspector General
Office of Inspections and Evaluations – Deputy Inspector General

This approval authority may be re-delegated.

80.7.1.2 Function Manager. The TIGTA function manager submits their real estate request directly to the function approving official via their management chain. Once a project is vetted by the function approving official and cleared to proceed, the function manager works with the Real Estate Manager to determine office layout, furniture and equipment needs, assignment of staff to specific workstations and offices, and other requirements. The function manager also ensures proper disposition of TIGTA records in accordance with [TIGTA Operations Manual, Chapter \(600\)-110](#), Records

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Management, and proper disposition of excess TIGTA personal property in accordance with [TIGTA Operations Manual, Chapter \(600\)-100](#), Personal Property Management Program. The function manager attends construction meetings as required, arranges access and designates escorts as required during construction, and designates a move coordinator in situations where a relocation will occur. The function manager and/or the Real Estate Manager will attend the final walk through and acceptance of space with GSA to confirm that the space has been constructed as specified in the drawings. The function manager and/or the Real Estate Manager shall be on site or will designate the function move coordinator to be on site during the physical move to resolve any issues that may arise. The function manager is also responsible for key disbursement and maintenance of key records. In the locations where multiple TIGTA functions are housed, the local managers shall work together to determine responsibility for disbursement and maintenance of key records.

80.7.1.3 Real Estate Manager. The Real Estate Manager provides oversight, guidance and liaison with GSA for real estate projects. The Real Estate Manager develops space requirements and cost estimates, completes the required paperwork, and coordinates and works directly with GSA, IRS, and the TIGTA functions as appropriate and necessary. Specific responsibilities are described in the steps below.

80.7.2 Real Estate Services.

Requests for real estate services shall be submitted directly to the Real Estate Manager by the function approving official via email. Real estate services include opening new offices, relocations, expansions, reductions, alterations, office closures, purchasing of furniture, furniture disposal, and parking. For disposals of furniture in conjunction with a space related project a Standard Form 120 (available in Microsoft Word templates) must be completed and submitted to the Support Services personal property management team for approval prior to taking action to excess the property. The Real Estate Manager will work directly with the function(s) to develop the information required on the form (including photographs) and will submit the form to the Support Services personal property management team for approval. Refer to [TIGTA Operations Manual Chapter \(600\)-100](#), Personal Property Management Program, for additional instructions on the submission of the Standard Form 120.

The Real Estate Manager will consolidate the requests received and will prioritize the requests based on TIGTA's real estate inventory as it relates to expiration of occupancies, GSA building renovations, future GSA Federal building strategies and input and collaboration from the function approving officials as it relates to their operational mission. The Real Estate Manager will develop a preliminary cost estimate for each project (including any associated costs such as moving and/or excessing or purchasing new furniture) and present it along with the prioritized list to the Director of Facilities Management and Support Services.

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Project Approval and Funding

Projects will be submitted through the Investment Review Board (IRB) as required. It is required that each function submit an all-inclusive request for real estate services encompassing the entire fiscal year when the call for fiscal year financial plans is requested. Individual real estate services requested sporadically during the year have a lesser probability of being funded. All projects are subject to funding availability and no project will begin until funds have been identified. The Real Estate Manager will budget for all related project costs except those relating to OIT support or equipment, the retrofitting of card access readers for HSPD-12 in an existing office, radio and other specialized equipment, excessing of anything other than furniture, and document shredding services. Upon project approval, the Real Estate Manager will begin working with the function manager and function approving official to further develop the requirements and a preliminary project schedule.

Once a project has received final approval, any changes that are put forth by the requestor or function approving official will stop or delay the project. The appropriate function approving official must approve any requested changes, in writing. If approved, the project requirements and cost estimates will be revised and the additional funds must be identified prior to recommencement of the project.

Project Procedures

The Real Estate Manager will develop and forward a Standard Form (SF)-81, *Request for Space*, or TIGTA's space requirements in an alternative format acceptable to GSA, for action along with the special requirements. The Real Estate Manager will work with GSA, OIT, the TIGTA function manager, and any other parties to the transaction to negotiate leases, develop drawings, assess furniture needs, and coordinate any miscellaneous requirements related to the real estate project. The Real Estate Manager will ensure that the function manager and function approving official are kept informed of the progress of the project and any issues that arise during the life of the project. Floor plans and furniture layouts will be approved in writing by the function approving official before proceeding with the next project milestone.

For alterations projects, the Real Estate Manager develops and provides a *Scope of Work (SOW)* to GSA and requests an *Independent Government Estimate (IGE)* for the alterations. Upon receipt of the estimate and identifying funding for the project, the Real Estate Manager prepares and forwards an RWA to GSA. GSA will not begin the project until the RWA is received and TIGTA will not send an RWA to GSA until funding for the project has been identified. The Real Estate Manager will work directly with GSA and the function(s) on the alterations project.

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Before the SF-81 or other requirements document is forwarded to GSA, the Real Estate Manager will inform OIT that TIGTA is beginning a new space project and ask for OIT's input to the detailed requirements package to be sent to GSA. The OIT representative will provide the Real Estate Manager with the networking requirements for the project. The Real Estate Manager will include the OIT requirements in the space requirements to be provided to GSA. The OIT representative will be the primary point of contact and responsible party for the OIT requirements for the duration of the project.

During the design phase, the Real Estate Manager will provide the OIT representative with the Design Intent Drawings prior to approval. The OIT staff will review the voice and data outlet locations and LAN room specifications and provide any applicable comments to the Real Estate Manager.

The Real Estate Manager will provide the OIT representative with the GSA point of contact information for resolution of technical issues and keep the OIT representative apprised of important milestone dates during the project (*e.g.*, lease award, build-out start date, construction meetings that the OIT representative should attend, move date) to ensure technical oversight of the project is continuous and to ensure OIT milestones can be met timely. OIT is responsible for placing the order for a TNET circuit and phone service on a timely basis to ensure the TIGTA office has network connectivity and working phones at the time of occupancy. OIT shall also provide the Real Estate Manager with a schedule for their on-site visit to install the computer equipment and test data and phones prior to occupancy.

At the beginning of each project, the Real Estate Manager will consult the TIGTA Physical Access Control (PAC) contact to determine if HSPD-12 physical security access requirements apply. If specialized access controls are required, a detailed scope of work shall be provided to the Real Estate Manager for timely inclusion in the overall space requirements provided to GSA.

At the beginning of each project involving the relocation or opening of a new office in which the Office of Investigations (OI) will be housed, the Real Estate Manager will inform the Investigative Specialist in charge of the OI Radio Communications Program of the upcoming project to determine if an antenna will be required. In cases where an antenna is required, the Real Estate Manager will include a detailed scope of work for the installation of a rooftop antenna and base station with the overall space requirements provided to GSA. The Radio Program Investigative Specialist will provide technical oversight as needed by the installer for the duration of the project and will be responsible for ensuring the antenna, base station, desk set and junction box are furnished timely to the vendor that will install the equipment. Funding for the above-mentioned equipment is the sole responsibility of OI. The Real Estate Manager will keep the OI Investigative Specialist apprised of important milestone dates during the project. (*e.g.*, lease award, build-out start date, construction meetings that the OI Investigative Specialist may need to attend, move date)

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Occupancy in Leased Space

If the new office will be located in commercial space, GSA will prepare a *Request for Lease Proposals* (RLP) which incorporates the TIGTA space requirements and build out requirements. The Real Estate Manager will carefully review the RLP to ensure all TIGTA requirements are included and accurate. The Real Estate Manager will follow up with GSA on a regular basis to ensure timely development and issuance of an RLP to qualifying building owners. The GSA acquisition process includes a market survey of available space, the issuance of a RLP, receipt of initial offers, negotiation of offers, request for final proposal revisions, and lease award. The function manager and/or the Real Estate Manager will participate in the market survey with GSA. Potential sites will be visited and evaluated for their ability to meet the RLP requirements.

Occupancy in a Federal Building

If the new office will be located in a Federal building, the RLP is not used. The Real Estate Manager will provide GSA with TIGTA's square footage requirements and build out requirements. The function manager and/or Real Estate Manager will view the available space in the Federal building for acceptability. If the space is deemed acceptable, the Real Estate Manager will work with the function manager and GSA in the development of design intent drawings and construction drawings. The GSA will generate a construction estimate based on the approved drawings and TIGTA will provide GSA with a RWA for the cost of tenant improvements prior to the start of the project.

Occupancy Agreements

The GSA will prepare and forward an *Occupancy Agreement* (OA) for the office space to the Real Estate Manager for review and subsequent approval by the Deputy Inspector General for Mission Support. The OA is an interagency agreement which states the terms of occupancy. The OAs are issued for new occupancies or whenever there are changes to the square footage or Federal building rental rates. Square footage changes can be the result of an expansion, reduction or building re-measurement by GSA. Upon receipt of the OA from GSA the Real Estate Manager will thoroughly review for accuracy prior to providing the OA to the Office of Chief Counsel for review and approval. Upon approval by Chief Counsel the OA will be provided to the Deputy Inspector General for Mission Support for signature. The signed OA will then be returned to GSA. The GSA may submit revised OA's during the course of the project as more accurate pricing is obtained or other terms need to be updated.

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Drawings

The Real Estate Manager and function manager will work with GSA (for Federal space actions) or the lessor's architect (for leased space actions) to develop the first set of floor plans referred to as Design Intent Drawings (DIDs). Upon approval of the DIDs by the function approving official or function manager, the next set of plans the architect will develop are the construction drawings (CDs). The CDs are very detailed and include everything required for the General Contractor to bid on and construct the space. The CDs will be reviewed for accuracy by the Real Estate Manager. Approval of the DIDs and all comments on the construction drawings will be provided by the Real Estate Manager to GSA. The DID and CD process can take several weeks for completion depending on the number of revisions that are necessary and the availability of the stakeholders for reviews, revisions, and approvals. The GSA or the lessor will use the construction drawings to solicit contractors in accordance with applicable procurement laws and practices.

Cost Estimates

During the course of a project, several cost estimates will be developed. Initial cost estimates will be developed by the Real Estate Manager for budgeting purposes. Revised cost estimates will be provided by GSA through an *Independent Government Estimate* (IGE) and still later final cost estimates will be provided by the General Contractor. The estimate provided by the General Contractor is based on the final construction drawings and reflects the actual pricing. After the construction drawings have been finalized and award is made to a General Contractor, any changes after that date are considered Change Orders and may potentially increase the construction costs. Availability of funds will always be taken into consideration prior to approving change orders.

Furniture Requirements

The Real Estate Manager will work with the function approving official to determine if new furniture and/or certain other furniture-related services are required to include move services and disposal of excess furniture. The Real Estate Manager will determine the most efficient and cost effective method for acquiring these services. Options include paying a vendor directly with a purchase card, obtaining the services through GSA, and obtaining the services via purchase order through the Bureau of the Fiscal Service.

Systems Furniture

Prior to the physical move of boxes, equipment, and case good furniture (*i.e.*, wood furniture) the systems furniture must be installed. If existing systems furniture is being relocated and re-installed there may be instances where employees will have to either telework or work in alternate space such as in a conference room at the current location

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while the furniture is being dismantled, relocated, and re-installed. The function will be provided with as much lead time as possible to allow arrangements to be made for working in an alternate location. Upon completion of the furniture installation, the Real Estate Manager and/or the function manager will inspect the installation and develop a furniture punch list as necessary. The OIT representative will ensure that each workstation has network and phone connectivity.

Acceptance of Space

The Real Estate Manager and/or the function manager will accompany GSA and/or the contractor on the final walk-through and acceptance of space. At the conclusion of the walk-through, GSA will provide the contractor with a punch list of items in need of correcting before final acceptance of the space. The OIT representative should be on-site before or during the move to ensure that the network is connected, the cabling work is acceptable, and the phones are working properly. If the punch list items are minor, the move can proceed as scheduled and the contractor can remedy the deficiencies within a specified time after the move.

Physical Move

The Real Estate Manager will provide the function manager with customized move instructions detailing the various actions that are required to be completed by the local staff in order to properly prepare for the move.

If GSA is handling the physical move by subcontracting with movers, the Real Estate Manager will provide GSA with a *Scope of Work* (SOW). The SOW will list items that will need to be moved such as the amount and type of furniture (conventional or systems), boxes, office equipment, *etc.* The GSA will arrange for the movers to conduct a site visit to gather the information necessary to develop a cost estimate for the move. The GSA will provide the Real Estate Manager with the cost estimate and the Real Estate Manager will prepare an RWA to be sent to GSA to cover the cost of the move.

The TIGTA office to be relocated will be responsible for packing everything to be moved with the exception of furniture and office equipment. Computer peripheral equipment such as keyboards, mouse, and docking stations will be packed by the employees in specialized bags or boxes to be furnished by the movers. Laptop computers are to be taken home during the move. Employees are responsible for emptying all file cabinets and other furniture and packing the contents in boxes. OI Special Agents are responsible for ensuring the preservation and accountability of any evidence to be moved. Crates needed for confidential files will be provided upon request. The physical move usually occurs within two to five working days from final acceptance of the space.

At the completion of the move process, the Real Estate Manager will document any work that must still be completed by the contractor. The Real Estate Manager will

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resolve any remaining issues with the moving company or GSA such as missing boxes/crates or damaged furniture and equipment.

80.8 Tracking and Payment of Rent.

The OMS Facilities Management is responsible for the reconciliation of all rent bills for TIGTA, as well as for rent formulation and preparing the “Exhibit 54” Space Budget Justification, required by the Office of Management and Budget as part of TIGTA’s annual budget submissions.

When monthly reconciliation is completed, certification is provided to TIGTA’s accounting office for payment.

80.9 TIGTA Build Out Standards for Field Offices.

The following build out standards shall be used as applicable for all new projects in TIGTA field offices. Deviations may be necessary on a case-by-case basis as determined by the Real Estate Manager in consultation with the function approving official.

General

Unless otherwise noted below, all work shall be performed and provided by the Lessor (or GSA if a Federally owned facility). All space must be contiguous. Second floor or higher is preferred. Within 30 days of occupancy, the Lessor must provide TIGTA with the as-built drawings of the TIGTA space in both .DWG and .PDF formats.

Demising (Perimeter) Walls

Demising walls shall have partitioning (drywall) extending from the structural floor to the structural ceiling (slab-to-slab).

Suite Entry

The suite entry door shall have the following:

- A cipher lock with key override and a deadbolt
- A peephole
- A doorbell

Alternative access control systems such as card reader access control may be required based on mission or HSPD-12 considerations.

Keys

TIGTA shall not be on the building master key and all keys shall be maintained by TIGTA.

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Floor Covering

All flooring shall be carpet tile, minimum of 20 oz., except in the following rooms where VCT (Vinyl Composition Tile or equivalent) shall be installed:

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- File Room
- Evidence Room
- Grand Jury Evidence Room
- Tech Equipment/Firearm Room
- Digital Forensic Support Group/Cybercrimes Workroom
- LAN Room

Private Offices

- Flooring shall be carpet tile.
- Partitioning (drywall) shall extend from the structural floor to the drop (suspended) ceiling. Any wall that abuts a public corridor or another tenant may require additional sound attenuation. Determination will be made during the design phase.
- Door hardware shall be a standard keyed lockset.

Conference Room

- Flooring shall be carpet tile.
- Partitioning (drywall) shall extend from the structural floor to the drop (suspended) ceiling. Any wall that abuts a public corridor or another tenant may require additional sound attenuation. Determination will be made during the design phase.
- Door hardware shall be a standard passage set (no locks).

File Room

- Flooring shall be VCT.
- Partitioning shall extend from the structural floor to the drop (suspended) ceiling.
- Door hardware shall be a manual cipher lock with key override.

Interview Room

- Flooring shall be carpet tile.
- Partitioning shall extend from the structural floor to the drop (suspended) ceiling. Any wall that abuts a public corridor or another tenant may require additional sound attenuation. Determination will be made during the design phase.
- Door hardware shall be a standard passage set (no locks).

Evidence Room

- Flooring shall be VCT.

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- Partitioning (drywall) shall extend from the structural floor to the structural ceiling (slab-to-slab) and 10 gauge wire mesh shall be installed under the drywall.
- Door hardware shall be a manual cipher lock with key override.
- Metal shelving anchored to the wall shall be installed. Quantity and placement shall be determined during design. Dimensions: 36" wide, 24" deep, 72" high. Global Industrial T9C236610, Edsal 1253, or equivalent.

Grand Jury Evidence Room

- Flooring shall be VCT.
- Partitioning (drywall) shall extend from the structural floor to the structural ceiling (slab-to-slab) and 10 gauge wire mesh shall be installed under the drywall.
- Door hardware shall be a manual cipher lock with key override.
- Metal shelving anchored to the wall shall be installed. Quantity and placement shall be determined during design. Dimensions: 36" wide, 24" deep, 72" high. Global Industrial T9C236610, Edsal 1253, or equivalent.

Tech Equipment/Firearms Room

- Flooring shall be VCT.
- Partitioning (drywall) shall extend from the structural floor to the structural ceiling (slab-to-slab) and 10 gauge wire mesh shall be installed under the drywall.
- Door hardware shall be a manual cipher lock with key override.
- Metal shelving anchored to the wall shall be installed. Quantity and placement shall be determined during design. Dimensions: 36" wide, 24" deep, 72" high. Global Industrial T9C236610, Edsal 1253, or equivalent.

Digital Forensic Support Group/Cybercrimes Workroom

- Flooring shall be VCT.
- Partitioning (drywall) shall extend from the structural floor to the structural ceiling (slab-to-slab) and 10 gauge wire mesh shall be installed under the drywall.
- Door hardware shall be a manual cipher lock with key override.
- A minimum of 12 feet of usable counter space is required per agent (to be determined during design phase).
- Electrical outlets shall be installed along the counter, just above counter height. The number of outlets shall be determined during design phase.
- Two dedicated circuits are required.
- This room must remain air conditioned at all times. This can either be accomplished by the installation of a supplemental air conditioning unit to maintain continuous and dedicated air conditioning 24/7 or by the building air conditioning system if it operates 24/7. The size of the supplemental unit, if needed, shall be determined by a mechanical engineer.

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LAN Room

- Flooring shall be VCT.
- Partitioning shall extend from the structural floor to the drop (suspended) ceiling unless slab to slab is necessary for 24/7 cooling.
- Door hardware shall be a manual cipher lock with key override.
- Two dedicated, duplex, 110V, 20 amp electrical outlets shall be installed. Location to be determined during design phase.
- An analog phone line shall be installed. Location to be determined during design phase.
- A telecommunications demark extension shall be installed (data and voice). Location to be determined during design phase.
- A separate dedicated circuit (120V) shall be supplied for the Uninterruptible Power Supply (UPS). This separate power shall be pulled across the cable management system to avoid any trip or disconnect hazards. The power should also be kept separate from the data wires/connections to minimize interference.
- A 4-post rack shall be installed as follows:
 - Provide and install one APC 4-post rack and vertical wire management in the TIGTA server room, anchored to the floor. Suggested rack is **NetShelter 4 Post Open Frame Rack Threaded Holes, part number AR204A.**
 - Exact placement of rack shall be made during design phase however the rack shall be positioned to allow access on all sides by a computer technician.
 - Ladder rack shall be installed as required
 - Cabling shall be routed and terminated to the Category 6 patch panels. Separate patch panels shall be provided for data and voice.
 - All cabinets, patch panels, and ladder rack should be grounded via six gauge stranded ground wire. The wire will terminate via mechanical ground lugs.
 - Provide and install a ground bus bar. Ground the bus bar in accordance with local specifications.
 - A cable management system shall be provided and installed on the exterior of the rack.
- A supplemental air conditioning unit (Liebert brand or equivalent) shall be provided and installed to maintain continuous and dedicated air conditioning 24 hours per day, 365 days per year. The size of the unit shall be determined by the lessor's mechanical engineer in leased locations and GSA's mechanical engineer in Federal locations. The unit size shall be based on the below list of standard equipment to be housed in the LAN Room.

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Standard Equipment in LAN Room

Items	Watts	BTU's	Amps
Supplier Router	75	745	2
Cisco Router 2651	75	745	2
Cisco Switch 3650/3850	75	1156	3
HP Print spooler	75	240	1
CMS	5	170	1
Uniguard	25		1
PDU	50	170	1
APC UPS	980	171	
Dell 2950 NAS	750	2697	55
Totals	2110	6094	66

- The supplemental unit must be capable of maintaining the room at 70 degrees Fahrenheit with humidity levels at 45-50% at all times.
- The Lessor shall be responsible for the repair and maintenance of the supplemental air conditioning unit to keep the unit operational at all times.
- The cost to run the unit 24/7 shall be included in the rental rate and shall not be an additional cost to the Government.
- When possible, the supplemental air conditioning unit shall not be installed directly above rack (in the event of a leak).
- The LAN room cannot be located adjacent to electrical transformer or other major sources of electromagnetic interference.
- Painted ¾ inch plywood shall be installed on the wall. Location to be determined during the design phase.

Voice and Data Cabling

- CAT6 wiring shall be installed for voice and data.
- Each location where a jack is required shall have 2 data and 1 voice connection jacks.
- Cabling for voice and data communications must be installed by the contractor via a company experienced in comprehensive cabling.
- Detailed specifications (TIGTA Telecom SOW) shall be provided during design.

Rooftop Stick Antenna

- A rooftop stick antenna and base radio station shall be installed. The antenna and base station will be provided by the TIGTA Office of Investigations.

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- Installation of the antenna shall be completed by the contractor via a professional radio service provider.
- Detailed specifications (TIGTA New Antenna SOW) shall be provided during design.

Open Office Equipment Area

Dedicated electrical outlets shall be required in the open office equipment area(s) for the following equipment that will be housed in this area, with specifics and locations to be determined during design:

- Multi-function device(s) (also requires data and fax lines)
- Shredder
- Other equipment to be determined during design

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90 – Health and Safety Program

90.1 Introduction and Authorities

In accordance with [Treasury Directive 71-05](#), it is the responsibility of every Treasury bureau to establish a health and safety program to accomplish the following goals:

- Meet the requirements of Section 19 of the Occupational Safety and Health Act of 1970, as amended, Executive Order 12196, as amended, and 29 Code of Federal Regulations, Part 1960;
- Prevent accidental property, business interruption, tort claim, injury and illness losses;
- Identify and abate unsafe or hazardous working conditions;
- Ensure complete record keeping of Worker's Compensation claims and other safety incidents including timely input into Departmental information systems;
- Train all employees, managers, supervisors, and executives in health and safety awareness;
- Monitor the effectiveness of the health and safety program.

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90 – Health and Safety Program

90.2 Definitions

In order to understand the Federal Workers' Compensation claims process and injury leave reporting, definitions for several important terms are provided as follows:

Compensation for Lost Wages – An employee who sustains a work-related disability may be entitled to receive wage-loss compensation. Compensation is payable after the Continuation of Pay (COP) period ends or from the beginning of wage loss. Generally, an employee without a spouse/dependent is entitled to compensation at the rate of 66.67 percent of his/her pre-disability salary. An employee with spouse/dependent is entitled to compensation at the rate of 75 percent of his/her pre-disability salary. Payments are made by the Department of Labor (DOL) and charged back to the Treasury Inspector General for Tax Administration.

Continuation of Pay – The continuation of an employee's regular pay for up to 45 calendar days of wage loss due to a disability and/or medical treatment following a traumatic injury. The COP is paid while DOL reviews the employee's injury claim. The COP is paid by the employing agency with no charge to personal leave or leave without pay (regular Leave Without Pay (LWOP)). The covered days include partial or full days, weekends, and holidays. **COP does not have to be used in consecutive days; however, it must be used within the 90 calendar days following the date of the traumatic injury.** The COP is considered "in-pay" status. **(Note: Personal leave must be used for work-related-diseases or illnesses. The COP is authorized for work-related-injuries only.)**

Controversion – A dispute, challenge or denial of a claim's validity. A manager may controvert an approved claim; however, the DOL Office of Workers' Compensation Program (OWCP) makes the final decision on the validity of the claim.

Federal Employees Compensation Act (FECA) – A law administered by the OWCP, which provides benefits for civilian employees of the United States who have experienced work-related injuries or occupational diseases. Benefits include payment of medical expenses, compensation for wage loss, and payments of benefits to dependents of employees who die from work-related injuries or diseases. The FECA also provides for medical and vocational rehabilitation or assistance in returning to work to partially disabled employees.

Leave Buyback – Process in which sick or annual leave used by an employee for absences due to an approved work-related-injury may be repurchased. The employee may apply to repurchase and restore personal leave used to his/her personal leave

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account. The employee applies using Form CA-7, Claim for Compensation on Account of Traumatic Injury or Occupational Disease. The employing agency must approve the buyback. To buy back leave, employees have to reimburse the employer the difference between the amount paid for leave (100 percent wage rate) and the amount paid for compensation (two thirds or three fourths of the employee's full wage rate).

Occupational Disease/Illness – A condition produced by systematic infections; repeated or continued or repeated stress or strain; exposure to toxins, poisons, fumes; or, other continued and repeated exposure to conditions of the work environment over a long period of time. If work-related, these conditions may be reported using the Safety and Health Information Management System (SHIMS) (see below) or on a paper Form CA-2. Regular LWOP or personal leave must be used for disease/illness claims.

Office of Workers' Compensation Program (OWCP) – The FECA laws are administered by OWCP within the Department of Labor. The OWCP determines whether employees are entitled to benefits and compensation under FECA.

OWCP and Leave without Pay (LWOP) – Non-pay status is required to receive compensation from OWCP. An E-52 should be generated to indicate the start of OWCP/LWOP, which will differentiate OWCP/LWOP from the employee's regular LWOP.

SHIMS – The Treasury-wide electronic filing program used for workers' compensation claims and safety incident reporting.

Traumatic Injury – A wound or other injury to the body caused by external force. An on-the-job injury must be caused by a specific event, incident, or series of events/incidents within a single workday or work shift.

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90 – Health and Safety Program

90.3 Responsibilities

Employees:

- immediately reporting all property damage, tort claim, business interruption and injury and illness incidents;
- attending and completing required safety and health training or activities;
- correcting workplace hazards within their control and bringing others to management's attention;
- immediately entering any Office of Workers' Compensation Program (OWCP) claim into the Safety and Health Information Management System (SHIMS) and providing required documentation to the supervisor per Section 90.6.

Supervisors:

- attending and completing required safety and health training or activities;
- taking immediate action to correct any workplace health or safety hazards either observed or reported;
- ensuring that employees receive appropriate and necessary health and safety training;
- filing a Treasury Inspector General for Tax Administration (TIGTA) Injury/Incident Review Report per 90.8 below within five workdays of either an on-the-job injury or report of an unsafe workplace practice or environment;
- ensuring that employees are not subject to restraint, interference, coercion, discrimination or reprisal for participation in the health and safety program or reporting hazards or incidents;
- ensuring that Workers Compensation Claims are filed, reviewed and certified in SHIMS and required documentation sent to the Internal Revenue Service's Workers' Compensation Center (WCC);

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- providing employees reasonable official time to participate in the health and safety program or training and to file claims;
- contacting the employee, their physician and WCC on a regular basis to receive updates on the employee's status and ability to return to work either full- or part-time;
- contacting WCC for advice and instructions on dealing with the current status of a claim and questions regarding leave, compensation and return-to-work issues;
- working with WCC to prepare letters to the employee and with TIGTA's servicing personnel office to initiate any required personnel actions;
- providing TIGTA's Office of Chief Counsel with proposed letters and personnel actions for their review and input.

Executives:

- reviewing incident and injury analysis reports provided by TIGTA's Health and Safety Officer (HSO);
- issuing guidance to prevent future injuries;
- ensuring that supervisors and managers timely file and monitor claims;
- working with managers, the Office of Chief Counsel and the Office of Mission Support to provide, wherever possible, light-duty and part-time offers to injured employees to get them back to work as soon as possible;
- actively supporting safety and health training and improvement initiatives.

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90.4 Workers' Compensation Program

The Federal Employees' Compensation Act (FECA) provides medical rehabilitation and reemployment benefits to employees who sustain traumatic on-the-job injuries, diseases, or illnesses. For more information on the workers' compensation program, visit the Internal Revenue Service's intranet by linking to the Employee Personnel Resource Guide (EPRG), [Guide to Workers' Compensation Procedures](#) and/or the Benefits and Services section of the Employee Resource Center. Additionally, link to the slide shows that provide managers and employees an overview of the workers' compensation program.

Employees sustaining traumatic injuries, diseases, or illnesses, may be entitled to certain benefits under FECA. These include medical services; Continuation of Pay (COP); compensation based on loss of wages; compensation for the loss or loss of use of certain body parts and functions; vocational rehabilitation services; and/or, certain survivor benefits.

An assortment of workers' compensation forms and documentation will be required from the manager and employee throughout the stages of any injury or disease/illness claim. The employee and his/her manager should be aware of the deadlines, medical evidence and other materials that will be required during the various claims processes. The appropriate forms and medical documentation should be filed within the required time through the Safety and Health Information Management System (SHIMS) and the Office of Workers' Compensation Programs (OWCP). Also, see the Employee Personnel Resource Guide (EPRG) and [Guide to Workers' Compensation Procedures](#) for required materials and time limits for submitting materials.

The adjudication of claims by OWCP is not immediate. It can take up to six weeks for traumatic injury cases, and up to six months for occupational disease/illness cases to be processed. Employees may appeal denials and managers may controvert approved claims.

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90.5 Workers' Compensation Claims

Under a Memorandum of Understanding (MOU) with the Internal Revenue Service (IRS), Treasury Inspector General for Tax Administration (TIGTA) compensation claims are processed by the IRS Workers' Compensation Center (WCC) in Richmond, Virginia. The WCC maintains a Website that is accessible from the TIGTA homepage. This site contains contact information, filing instructions and timeframes for employees and supervisors and downloadable copies of all necessary forms. Questions on the appropriate forms, documentation, signature requirements and routing should be addressed to WCC.

An Office of Workers' Compensation (OWCP) claim should be filed in the event that:

- An on-the-job injury has occurred that will cause the employee to miss a full workday after the date of the initial injury;
- The employee is experiencing an illness attributable to the workplace environment or a previously unreported incident;
- The employee or supervisor believes that the injury, although not initially serious enough to cause lost work time, has the potential to cause future lost work time or the need for medical consultation.

If the incident does not meet the above criteria, the manager should complete a TIGTA Injury/Incident Review Report. This form is available as a Microsoft Word template document under File/New/Mission Support Forms and is discussed in more detail below. Should the injury later meet the above criteria, the employee has up to one year from the date of injury to file a claim in the Safety and Health Information Management System (SHIMS). However, the employee should remember that if they wish to use Continuation of Pay (COP) after the first day of the injury as opposed to personal leave, a claim must be filed, since COP is available only within 90 calendar days of the injury date.

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90.6 Safety and Health Information Management System (SHIMS)

The SHIMS is a web-based Treasury-wide system that is used to capture data on safety incidents and to electronically file Office of Workers' Compensation Programs (OWCP) claims. A link to the system is maintained on the TIGTA home page. The Treasury Department requires that all OWCP claims be filed using SHIMS. However, in the event that SHIMS is not available due to technical problems, employees and supervisors should not delay filing a claim. Instead, paper forms should be used and sent to the Workers' Compensation Center (WCC) in Richmond, Virginia. The WCC will then put the claim data into SHIMS on the Treasury Inspector General for Tax Administration's (TIGTA) behalf.

In addition to reviewing and certifying a claim in SHIMS, supervisors must complete an Injury/Incident Review Report as discussed in Section 90.8.

90.6.1 Process for Filing a Claim in SHIMS.

If an employee is incapacitated and unable to file a claim on their own, the employee may ask a co-worker (but not the direct supervisor who will be reviewing the claim) to input the claim into SHIMS on their behalf. The SHIMS ask a series of questions that the employee must complete by filling in the relevant fields. Prior to filing a claim in SHIMS, an employee should have the following information available:

- Any medical reports that substantiate the illness or injury;
- The official address of the location where the illness or injury occurred;
- The date a physician was first visited and the physician's name, address and phone number;
- The names and addresses of any third parties responsible for the illness or injury being reported;
- The names, home addresses and business and work phone numbers of any witnesses and a statement from them as to what occurred.

At the end, the employee will be presented with a summary screen to check all responses and then will be asked to certify the claim. Once the claim is certified, the employee can no longer make any changes to the claim. If the claim does contain errors, WCC should be notified once the claim is filed and they can correct the information.

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Once a claim is certified, SHIMS will generate a **temporary** claim number. This number, as well as the date of injury and the employee's social security number (SSN), can be used to access the claim in SHIMS. The employee will be asked to print three documents: a claim summary form to sign and date; a receipt of notice of injury to be signed by the supervisor; and a witness statement to be signed by any witnesses. The supervisor must have this documentation in order to review and certify the claim.

The supervisor then accesses SHIMS to create a supervisor report. In order to access the record, the supervisor must have both the temporary claim number and either the employee SSN or date of injury. Once this data is input, a screen appears with instructions to the supervisor and a list of required documentation. Supervisors should ensure that they have received all the required documentation from the employee before continuing input. Once the supervisor completes input, they will be presented with a data summary screen to review. The supervisor will then certify and be asked to print a summary form to sign. Copies should then be made of the signed form and all documentation from the employee and the originals sent to WCC per their instructions.

90.6.2 Non-Certification, Controversion and Fraud.

Before an injury claim is certified in SHIMS, the supervisor is asked to certify that the injury was job related and not due to employee negligence. The supervisor reviewing the claim should carefully consider all documentation and talk to the employee and any witnesses before making this certification. A claim will still be forwarded to WCC if the supervisor does not certify this section. However, it will not be sent to DOL until all facts are known.

In the event that a supervisor certifies a claim but later has evidence that the claim was not job-related or was due to employee negligence, the supervisor should immediately contact WCC to controvert the claim. A claim should be controverted when the facts reveal that:

- (a) The injury occurred off the premises and the employee was not conducting official business.
- (b) The injury was caused by the employee's willful misconduct or while under the influence of alcohol or illegal drugs.
- (c) The injury was not reported within 30 days following the initial date of injury.
- (d) Work stoppage first occurred 90 days or more following the injury.
- (e) The injury was reported following termination of employment.

In addition, any suspicion of employee claim fraud should be immediately reported to TIGTA's Office of Investigations. The supervisor should also inform WCC that potential employee fraud has been referred for investigation.

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90.6.3 Timeliness of Claims.

The Department of Labor (DOL) has established statutory timeframes for the submission of Worker's Compensation claims. In order to allow WCC to meet these timeframes, an employee should submit a claim in SHIMS, the supervisor should certify it and documentation mailed to WCC no later than five workdays after the date of injury or the date that an injury becomes apparent. If the employee is unable to submit a claim, another employee (not the supervisor reviewing the claim) should be designated to submit a claim on the employee's behalf.

Failure to timely file a claim results in the employee's medical bills being rejected by DOL since they have no record of the claim. This may delay the employee's return to work while they wait for requests for treatment to be approved. It also may result in delayed examination by DOL of medical documentation and delay a final decision on the employee's ability to return to duty.

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90.7 Department of Labor (DOL)

Once an Office of Workers' Compensation Programs (OWCP) claim is received, the Workers' Compensation Center (WCC) will review the claim form and all documentation, contact the employee and/or manager to confirm receipt and procure any missing items. In the event that a paper claim is received, WCC will make the Safety and Health Information Management System (SHIMS) input. After the claim is complete, WCC will electronically submit the claim to the DOL. Within 48 hours, DOL will issue a permanent claim number that WCC will input into SHIMS. This permanent claim number should then be used by the injured employee and the supervisor to identify the claim. Issuance of a claim number by DOL only means that they have received the claim and created a record. This does not mean DOL has either accepted or rejected the claim or agreed to assume OWCP costs. Injured employees and managers should contact WCC to keep apprised of claim status and to receive instructions on additional forms and documentation that may be required by DOL.

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90.8 Injury/Incident Review Reports

An "injury" is either an injury or illness that results in the filing of an Office of Workers' Compensation Programs (OWCP) claim or a minor injury that results in no lost work time after the injury date and for which no claim has been filed. An "incident" is an unsafe work practice or environment that has either caused or has the potential to cause illness or injury. The Treasury Inspector General for Tax Administration (TIGTA) has developed an Injury/Incident Review Report, [Exhibit \(600\)-90.1](#), that must be completed by supervisors once a claim is filed, a minor injury has occurred or an unsafe work practice or environment is observed by or reported to them. This report is also available as a Microsoft Word template form under File/New/Mission Support. The form also contains submission directions.

The purpose of filing the report is to allow TIGTA's Health and Safety Officer (HSO) to determine if a condition exists that needs to be investigated and/or remedied. In addition, an analysis of the condition may reveal that it is applicable to other TIGTA workplaces. Therefore, corrective actions and alerts can be applied to other TIGTA offices and help to prevent possible future injuries or illnesses. Supervisors should complete and send the report no later than five workdays after a claim is filed, a minor injury has occurred or an unsafe condition is reported to them.

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90.9 Health and Safety Officer

In accordance with [Treasury Directive 71-05](#), the Inspector General is required to appoint a Health and Safety Officer (HSO). The Inspector General is also required to provide sufficient resources to support the Health and Safety Program administered by the HSO.

The HSO is responsible for:

- Using Treasury safety MIS systems, analyzing claim and incident trends in the Treasury Inspector General for Tax Administration (TIGTA) including location, severity, lost time hours, Office of Workers' Compensation Programs (OWCP) costs, *etc.*, with the goal of reducing claims and incidents as much as possible;
- Responding to Department requests for data, such as the annual Occupational Safety and Health Administration (OSHA) report;
- Serving as the liaison with the Internal Revenue Service's Workers' Compensation Center (WCC) for TIGTA claims;
- collecting and analyzing TIGTA Injury/Incident Review Reports and taking remedial action as appropriate;
- implementing proactive measures to improve employee health and safety;
- preparing regular reports to senior TIGTA management with current summary information on fiscal year claims and any trends that need to be addressed;
- serving as TIGTA's representative to Treasury's Health and Safety Council;
- providing assistance and information to employees and managers regarding the Health and Safety Program; and
- reviewing TIGTA claims in the Safety and Health Information Management System (SHIMS) to ensure data accuracy and the completion of required safety information fields.

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90.10 Reporting Job-Related Injuries on Time and Attendance Records

90.10.1 Forms.

If an employee sustains a traumatic injury and requires immediate medical treatment, the employee should obtain a form CA-16, Authorization for Examination and/or Treatment, from his/her manager. The form is used only for traumatic injuries and is available through the Workers' Compensation Center (WCC). The CA-16 should be presented to the physician at the **initial visit** for treatment. **Note: A CA-16 may only be issued within seven calendar days of a traumatic injury. No authorization for medical treatment will be issued beyond the seven days after the date of the injury.**

The employee's supervisor should issue a form CA-16, Authorization for Examination and/or Treatment, to the injured employee within four hours of the request. In an emergency when there is no time to complete the form, the employer may authorize medical treatment by telephone, and then forward the CA-16 to the medical provider within 48 hours. The manager should not issue a CA-16 if more than seven calendar days have passed since the date of the injury. The employee has up to three years from the date of injury to file a claim in the Safety and Health Information Management System (SHIMS). However, to be eligible for continuation of regular pay (COP), the employee must file within 30 days after the date of the traumatic injury, and provide medical documents to his/her manager within 10 days after the traumatic injury.

90.10.2 Use of Leave.

An employee may elect either COP, annual leave, sick leave or regular leave without pay (LWOP) if an injury will result in lost time from work. Managers must keep track of leave usage. The number of days of COP is limited to 45 days. If the employee elects to use personal leave, he/she should be aware of the leave buyback policy and prepare the required forms and leave analysis and forward documents to the manager. If an injured worker requests COP, it must be granted. If the supporting medical documentation is not received within 10 days, the COP should be suspended. If the claim is eventually denied, all COP granted should be reversed to sick, annual, or regular LWOP.

The COP cannot be granted without medical documentation and the **documentation must be submitted within 10 calendar days** of claiming COP. The COP is not granted when:

- The injury is a result of occupational disease/injury (e.g., carpal tunnel, repeated stress or strain);

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- The injury occurred off the premises and the employee was not conducting official business;
- The employee's period of employment expires or the employee is terminated. (The period of employment or the termination date must have been established prior to the date of injury.);
- The injury was caused by the employee's willful misconduct or while under the influence of alcohol or illegal drugs;
- The injury was not reported following established Treasury Inspector General for Tax Administration/Office of Workers' Compensation Programs (OWCP) guidelines within 30 days following the injury;
- The injury was reported following termination.

The employee should file a CA-7, Claim for Compensation on Account of Traumatic Injury, if the employee is totally disabled and the work-related injury absence will exceed the 45-calendar day COP period. There is usually a three-day waiting period between the end of the 45-day COP period and the onset of the worker's compensation. Continuous medical documentation is required with the CA-7 to substantiate the continuation of workers' compensation. Both the employee and supervisor should retain a copy of all injury-related medical documentation and expeditiously forward them to WCC and/or the Department of Labor (DOL), as requested. The employee should be charged OWCP/LWOP upon OWCP's approval of the employee's request for compensation for all injury related absence from work. The employee will receive compensation directly from OWCP.

A detailed reference chart for injury leaves and related timekeeping codes is contained in [Exhibit \(600\)-90-2](#).

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90.11 Indoor Air Quality

90.11.1 Background.

Indoor environmental quality concerns relate to air quality and other environmental factors (lighting, cleanliness, *etc.*) in office workplaces. The Treasury Inspector General for Tax Administration (TIGTA) is committed to providing all TIGTA workers a safe place of employment, and will take actions to keep the workplace free of recognized hazards. Use of some products with fragrance may be detrimental to the health of workers with chemical sensitivities, allergies, asthma, and chronic headaches/migraines.

90.11.2 Policy on Use of Scented and Fragrant Products.

In order to provide a healthy and safe working environment for every employee, TIGTA employees should avoid the use of scented or fragranced products in shared workspaces. This includes the use of:

- Incense or candles;
- Fragrance-emitting devices of any kind;
- Wall-mounted devices, similar to fragrance-emitting devices, that operate automatically or by pushing a button to dispense deodorizers or disinfectants;
- Potpourri;
- Plug-in or spray air fresheners; and
- Other fragranced deodorizer/re-odorizer products.

This policy is not intended to limit reasonable use of personal care products, *e.g.*, colognes, perfumes, essential oils, scented skin and hair products. However, such personal products should not be sprayed or applied in TIGTA shared space.

TIGTA employees who experience irritation or symptoms that may be related to the quality of indoor air should notify their supervisor. TIGTA employees with allergies or chemical intolerances should advise their supervisor and/or the Equal Employment Opportunity (EEO) Program Manager. TIGTA management will carefully consider and, to the extent feasible and in accordance with law and policy, accommodate the needs of individuals with allergies or chemical intolerances. Such accommodation may require further restriction on the use of fragrant chemicals in particular workspaces.

All employees, contractors and visitors using TIGTA workspace are expected to comply with this policy. It is the responsibility of the hosting employee to ensure that visitors and contractors are made aware of this policy.

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TIGTA employees with questions about this policy should review (600)-90 – Health and Safety Program and consult with their supervisors. Supervisors may consult with the Office of Chief Counsel and/or EEO Program Manager.

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90.12 Use of Space Heaters

The use of portable space heaters in Treasury Inspector General for Tax Administration (TIGTA) office spaces is prohibited by our Lease Agreements. In addition, they are prohibited by most local fire codes. To ensure that TIGTA is in compliance with the requirements of our lease, remove any portable space heaters from TIGTA office space. If they are discovered, the Lessor or TIGTA has the right to remove them.

If you are experiencing uncomfortable temperatures in your office area, submit a help desk ticket at the National Headquarters building or contact your local field office's building/property management company for assistance. To the best of their ability, and within the lease parameters, they will endeavor to ensure a comfortable temperature.

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100 – Personal Property Management Program

100.1 Overview

The Personal Property Management Program (PPMP) is a structured approach for managing the needs determination, budgeting, acquisition, receipt, storage, maintenance, protection, accountability, utilization and disposal of personal property assets to satisfy the program needs of the organization. Personal property is property of any kind, including but not limited to motor vehicles, firearms, investigative equipment, copy machines, and ADP hardware/software. The PPMP does not cover real property, such as buildings and land, or consumable property, such as office supplies. The PPMP also excludes the privately owned personal belongings of employees. Excess personal property is personal property that is no longer needed by the Treasury Inspector General for Tax Administration (TIGTA) to carry out the functions of its official programs. Surplus personal property is excess personal property that General Services Administration has determined is no longer required by a Federal agency.

Personal property has a life cycle that usually begins with the budgeting cycle and acquisition stage. Acquisitions can be accomplished through purchase, lease, inter-government transfers, or seizures. Life cycles vary dependent on the type of property. Before moving to purchase new equipment or to excess property, all functions should make every effort to use existing TIGTA and other Government personal property fully.

The PPMP is supported by the use of the PARIS Property Module (PPM), which is a management and inventory tracking system. All functions will utilize PPM to track core personal property assets and to assess utilization of those assets. Doing so will promote more effective needs determination and help ensure that TIGTA derives the highest return possible from investments in personal property.

This manual provides the policy, responsibilities and procedures pertaining to the TIGTA's PPMP and the PPM support system.

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100.2 Policy

TIGTA requires that all employees and managers, including detailed and temporary employees, interns, and contractors, regardless of functional area, adhere to regulations and policies issued by the General Services Administration (GSA) and the Department of the Treasury pertaining to personal property management programs and systems, including 41 Code of Federal Regulations (C.F.R.) Parts 101 and 102 and TD 73-01. Use of government property is authorized as required to fulfill agency business requirements. The guiding principles of the PPMP are: (1) maximize the investment return on the property; (2) manage the property inventory effectively; (3) minimize cost; (4) ensure that excess property is the first supply source; (5) maximize the property's reuse; (6) comply with objectives in disposing the property; (7) promote recycling and energy conservation; and (8) adequately training property managers.

All use of Government-owned personal property is governed by regulations and policy, including the Standards of Standards of Ethical Conduct for Employees of the Executive Branch, 5 C.F.R. Part 2635; Supplemental Standards of Ethical Conduct for Employees of the Department of the Treasury, 5 C.F.R. Part 3103; the Department of the Treasury Employee Rules of Conduct, 31 C.F.R. Part 0; and the TIGTA Operations Manual [Chapter \(500\)-150](#).

Personal property (including accessory items) is to be safeguarded at all times against damage, loss, and theft. Government-furnished personal property is to be used as intended only and may not be sold, given as a gift, loaned, exchanged or otherwise disposed of unless specifically authorized by law.

Pursuant to Treasury Directive (TD) 73-01, Personal Property Management, the acquisition of new items shall be limited to those which contribute to the accomplishment of the agency's mission and do not include upgrading to improve appearance, office décor, status, or to satisfy the desire for the latest design or more expensive line.

100.2.1 Responsibilities.

To ensure compliance with TIGTA policy and maintain the integrity and accuracy of the PPMP and its supporting PPM system, the following responsibilities are outlined:

- The Deputy Inspector General for Mission Support (DIGMS) has agency-wide responsibility for the PPMP and its supporting systems. The DIGMS will designate a TIGTA Personal Property Management Officer (PPMO) to oversee the program and its systems.

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- The PPMO will oversee program activities, including creating and maintaining accurate property inventories within PPM. The PPMO will coordinate policy formulation, disseminate policy and procedure updates, and provide assistance to TIGTA functions and employees in carrying out personal property related activities. The PPMO will ensure agency compliance with appropriate regulatory and other mandates, including initiation of annual inventory certifications and coordination of property excess requests requiring intergovernmental cooperation.
 - The Inspector General, Principal Deputy, the Deputy Inspector General for Audit, the Deputy Inspector General for Inspections and Evaluations, the Chief Counsel and the Deputy Inspector General for Mission Support will ensure the proper use, care, custody and safekeeping of government furnished personal property assigned in support of their functions, while ensuring that all procedural requirements are met timely.
 - All managers will ensure the proper use, care, custody and safekeeping of government furnished personal property assigned in support of their business unit, while ensuring that all procedural requirements are met timely.
 - All employees will ensure the proper use, disposal, care, custody and safekeeping of government furnished personal property assigned to them in support of their official duties for the agency, while ensuring that all procedural requirements are met timely.
 - All employees will exercise reasonable awareness and safeguarding of TIGTA personal property located in their proximity.
 - All employees will ensure that TIGTA security and privacy policies are adhered to, as outlined in the TIGTA Operations Manual, [Chapter \(500\)-150](#), the Department of the Treasury Security Manual, TD P 15-71, the Treasury Information Technology Security Program, TD P 85-01, when transporting TIGTA property that may contain sensitive information such as personally identifiable information (PII).

100.2.2 Authorities.

- Federal Property Management Regulations, 41 C.F.R. Part 101
- Federal Management Regulation, 41 C.F.R. Part 102
- Federal Property and Administrative Services Act of 1949, 40 U.S.C. § 121
- Treasury Directive (TD) 73-01
- GSA Bulletin FRM B-25 Property obtained through the Use of Charge Cards
- Appendix B of OMB Circular A-123

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100.3 Personal Property Inventory and Tracking

The following accountable property assets will be inventoried, tracked and managed within the Personal Property Management (PPM):

- Firearms, intermediate weapons, body armor, special agent safety equipment, ammunition (assigned and unassigned). (See Chapter (400)-130.)
- Vehicles (see Chapter (400)-110).
- Seized monies and property.
- Property deemed sensitive in nature (e.g., blackberries, cell phones, digital recorders and other IT equipment with memory).
- Investigative equipment with an acquisition cost and/or value of \$500 or more
- Radios and communication equipment, and assorted items used in conducting undercover investigations (e.g., props, costumes and related items).
- Forensic Science Lab equipment.
- Office equipment (e.g., copiers, facsimile machines, TV's, VCR's, projectors).
- Laptop computers, desktop computers, servers, monitors, printers, and hubs (Note: keyboards, mouse, docking stations and related items issued with a computer are considered accessories. These items will be inventoried, tracked, and captured separately as accessory kits and associated to a computer when issued for use).
- All server computing devices including but not limited to file servers, domain controllers, print appliance servers, *etc.* Any items included in a lease agreement that must be returned to the lesser, will be included as accessory items.
- Telecom equipment with an acquisition cost and/or value of \$1,000 or more (excludes equipment for use in telecommuting which will be inventoried and tracked separately).
- Non-computing information technology infrastructure equipment (uninterruptible power supplies, power distribution units, *etc.*) with an acquisition cost and/or value of \$1,000 or more.
- ADP software.
- Personal property with an acquisition cost and/or value of \$5,000 or more (includes telephone equipment, e.g., PBX equipment, acquired by the Treasury Inspector General for Tax Administration (TIGTA)).
- Personal property that has been designated as a capitalized asset (see TIGTA Operations Manual, [Chapter \(600\)-50.12](#) for information on capitalized acquisitions).

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- Personal property with a high risk of loss, misuse or theft due to its inherent attractiveness and/or portability (e.g., cellular telephones, Blackberry's and pagers).
 - Leased property that falls into any of the categories listed above.
 - Loaned property that falls into any of the categories listed above (e.g., personal property loaned to TIGTA by another agency or other organization or from TIGTA to another agency or other organization regardless of the duration of the loan period).
 - Accessory items, Officer Safety Kits (See TIGTA Operational Manual Chapter (400)-130.5 for information on Officer Safety Kits), and software licenses (Note: Each accessory will be associated with the particular item, e.g., firearm, computer, software, when issued for use).

Definitions:

Accountable Property: All personal property considered nonexpendable whose expected useful life is two years or longer and whose acquisition value, as determined by the agency policy, warrants tracking in the agency's property records, including capitalized and sensitive property.

Sensitive Property: All property, regardless of value, that requires special control and accountability due to unusual rates of loss, theft or misuse, or due to national security or export control considerations. Such property includes: weapons, ammunition, explosives, information technology equipment with memory capability, cameras, and communications equipment. These classifications do not preclude agencies from specifying additional personal property classifications to effectively manage their programs. See 41 C.F.R. Part 102-35.20.

Capitalized Personal Property: Includes property that is entered on the agency's general ledger records as a major investment or asset. An agency must determine its capitalization thresholds as discussed in Financial Accounting Standard Advisory Board (FASAB) Statement of Federal Financial Accounting Standards No. 6 *Accounting for Property, Plant and Equipment*, Chapter 1, paragraph 13.

Personal Property: Means any property, except real property. For purposes of this part, the term excludes records of the Federal Government, and naval vessels of the following categories: battleships, cruisers, aircraft carriers, destroyers, and submarines

100.3.1 Access to PPM.

To fulfill program requirements, certain employees will be granted access to the PPM system dependent upon the type of personal property-related duties the employee has been assigned.

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To gain or delete access, or to change or add a profile, an employee and his/her manager must submit a properly completed Form 5081, TIGTA Information Systems User Registration/Change Request. The form should clearly define the level of access necessary for the employee, specifying job function(s) to be performed (e.g., TIGTA Firearms Coordinator, Technical Support Officer (TSO), Vehicle Operator, Computer Inventory Program Coordinator, etc.). In the "Special Instructions Block (Block 20)" the new user must specify whether an existing user is or is not being replaced. **DO NOT INCLUDE (THE) USERS' SSN on the Form 5081.** Forms that are not properly completed will be returned to the requestor without action for clarification.

Access to the PPM system will not be granted without receipt of a Form 5081 (found in Microsoft Word under the "More" tab in the Mission Support folder). The completed form will be submitted to the Personal Property Management Officer (PPMO). Upon approval, the PPMO will create the appropriate profile.

100.3.2 Request for Programming Changes to PPM.

Any request to make a programming change or to add/alter or delete a report in PPM must be routed through the PPMO. The PPMO will review the request, determining the validity, feasibility and impact the request will have on PPM. The PPMO may request additional information from the requestor.

Once the review has been completed, the PPMO will forward the change request to the Applications and Development Support team for evaluation. Upon completion of evaluation, the Applications and Development team will develop a plan to make the requested changes, additions, or deletions, and test before implementation. Once the changes, additions, or deletions, have been instituted in PPM, the Applications and Development team will notify the PPMO and the requestor.

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100.4 PPM SharePoint Site

The Personal Property Management (PPM) SharePoint site has been established to allow inventory Program Coordinators to document, track and monitor the progress of each SF-120's. The Inventory Coordinator will complete and submit an automated Excess Property Request form from the PPM SharePoint site. The Inventory Program Coordinator can then view the review dates, disposition, and sort requests by open, closed or type of equipment.

When the Inventory Program Coordinator is ready to process an SF-120 through the PPMO, the Inventory Program Coordinator will access the SharePoint site and create a new Excess Property Request form.

The Excess Property Request form fields to be completed are:

- Requestor name;
- Contact phone number;
- Description of issue; and
- Type of equipment.

The SF-120 and any additional files or spreadsheets are to be attached to the request form. Once all information is recorded on the form, the requestor will click the "Submit" button. Once submitted, a unique request number is automatically generated and an automated notification is sent to the PPMO.

100.4.1 Access to PPM SharePoint Site.

This site is access restricted. The PPMO will grant access to individuals who have been designated as an Inventory Program Coordinator.

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100.5 Acquisition of Personal Property

Personal Property can be acquired in multiple ways, as a purchase a lease a seizure (forfeiture) or as a transfer of property acquired through external agencies and government excess lists. Regardless of acquisition method, if the property falls into the types listed in Subsection 100.3, it must be inventoried.

To ensure the Treasury Inspector General for Tax Administration (TIGTA) follows Treasury guidance, all purchase requests for personal property must be routed to the Personal Property Management Officer (PPMO). Working with Treasury and General Services Administration (GSA) counterparts, the PPMO will facilitate interagency searches and review government excess lists. The PPMO will review existing property before TIGTA procures personal property.

The GSA Bulletin FMR B-25 requires that all purchase cardholders notify the PPMO when an order has been placed and when the agency has been charged for the property. To accomplish this, all purchase cardholders will be required to send a copy of the TIGTA Purchase Request Form and invoice when personal property is purchase to the PPMO.

Additionally, business units need to properly administer receipt and acceptance processes to ensure that all accountable personal property is inventoried in a timely and accurate manner. Personal property information is to be captured and entered into PPM within five (5) working days of receipt and acceptance by the appropriate Inventory Program Coordinator.

To ensure that personal property is inventoried correctly, a copy of all documentation of completed procurements must be sent to the PPMO.

The PPMO, purchase card holder, and Inventory Program Coordinator may not be the same person.

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100.6 Inventory Responsibilities and Processes

The Personal Property Management (PPM) system was designed to provide the Treasury Inspector General for Tax Administration (TIGTA) with a centralized inventory of all accountable personal property assets. The system permits the capture of data that is generally common for all property types (e.g., acquisition cost (or value), serial number, manufacturer, employee to which assigned, etc.). This data forms a core set of information needed to fulfill personal property program requirements and to facilitate effective integration of property into the financial planning process.

Since accountable personal property assets are varied and serve a variety of agency needs, PPM has also been designed to meet program specific requirements. As each property classification is unique, so is the data that must be captured and maintained for that property. For example, the vehicle program requires data such as the vehicle's drive train and type (e.g., 4x4, sedan) for appropriate reporting and data analysis. Similarly, all other property classifications may have unique data requirements.

100.6.1 Inventory Program Coordinators.

To ensure that all program specific requirements are defined and acted upon, Inventory Program Coordinators will be established for each personal property classification. Inventory Coordinators will work with TIGTA management and others to ensure that property receipt and custody documentation accurately reflects data maintained in PPM. Inventory Program Coordinators will facilitate nationwide inventory activities and will provide basic user support on the use of the PPM in support of those activities. Inventory Program Coordinators will also serve as change control points for the system. As program requirements change or new requirements are identified, Inventory Program Coordinators will coordinate with the Personal Property Management Officer (PPMO) to prepare a valid and complete change request.

100.6.2 Property Receipt and Custody.

As outlined in TIGTA Operations Manual, [Chapter \(600\)-70.3](#), managers are responsible for ensuring that personal property (including any accessories) is returned during the employee clearance process. This requires that managers remain aware of government owned personal property issued to their employees.

While each property program has varied requirements for reporting on receipt and custody of government property within PPM, Form 1930, Receipt and Custody, is used to maintain and track custody of individual property items that have been issued to employees. Managers are responsible for validating information on completed Forms 1930 and obtaining employee signature to acknowledge receipt and custody by the

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employee. The manager will maintain the completed/signed Form 1930 in the employee drop file.

Managers should refer to Forms 1930 when conducting mid-year reviews of equipment assigned to employees. Forms 1930 should also be reviewed when employees return equipment for whatever reason. Discrepancies should be reported to the appropriate Inventory Program Coordinator so that electronic records maintained in PPM can also be validated and corrected.

When equipment is returned, the manager should retrieve the Form(s) 1930, validate the information and then notate the return on the form in the presence of the employee. The employee may request a copy of the Form 1930, annotated to reflect return. If equipment is not returned directly to an Inventory Program Coordinator, the manager should notify the appropriate coordinator(s) of equipment return so that PPM can be updated properly.

An electronic version of Form 1930 can be found in the Word templates under the Investigative Forms tab.

100.6.3 Firearms Inventory.

The Office of Investigations (OI) will designate a National Firearms Coordinator (NFC) and others as necessary (e.g., Divisional Firearms Coordinator, Defensive Tactical Coordinator), to be responsible for administering TIGTA's firearms program and for defining firearms-specific requirements for PPM. Furthermore, the NFC is responsible for the capture and maintenance of information pertaining to the TIGTA firearms inventory and program. The NFC will also ensure that OI employees adhere to program policies and procedures.

No firearms can be excessed or surplused without approval. All firearms excess or surplus requests must be routed to the NFC in the form of a completed SF-120. The NFC will approve or disapprove the action based on agency-wide needs.

When a firearm is approved for excess or surplus, the NFC will create and submit an Excess Property Request form from the PPM SharePoint site and attach the approved SF-120 to the form.

Firearms may be either approved for local destruction or transferred to other Federal, State or local agencies that meet the General Services Administration (GSA) criteria (as referenced in the GSA Property Desk reference) for receipt of firearms. The PPMO will coordinate disposal by working with the NFC and GSA. All excess or surplus inventory is to remain in its current location until approval and coordination are completed. Excess and surplus inventory may generate a removal cost. In the event that there is a removal cost, the Office of Investigations will bear the cost.

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To finalize items in PPM a completed SF-122 for items transferred to other government agencies or a copy of the SF-120 signed by the person disposing the items and the date the items were removed for inventory should be added to the PPM SharePoint site.

The PPMO and the NFC will work in partnership to ensure compliance with regulations or to resolve inventory issues or discrepancies.

[Chapter \(400\)-130](#) of the TIGTA Operations Manual provides specific information on the firearms program and its requirements for receipt, custody and reporting.

100.6.4 Vehicles Inventory.

OI will designate a National Motor Vehicle Coordinator (NMVC) and others as necessary (e.g., National Technical Services Officer (NTSO), National Investigative Operations Coordinator (NIOC), and Division Technical Agent (DTA)) to be responsible for administering TIGTA's vehicle program and for defining vehicle-specific requirements for PPM. Furthermore, the NMVC is responsible for the capture and maintenance of information pertaining to the TIGTA vehicle inventory and program. The Special Agent in Charge (SAC), Technical and Firearms Support Division (TFSD) will ensure that OI employees adhere to program policies and procedures. The NMVC will provide OI assistance and input on program requirements and inventory discrepancies, as well as submitting required reports to the Department of the Treasury and GSA. See TIGTA Operations Manual [Chapter \(400\)-110](#) for additional guidance on the Office of Investigations vehicle policy.

No vehicles can be sold, excessed or surplused without approval. All vehicle excess or surplus requests must be routed to the NMVC. The NMVC will work with the SAC, TFSD, for approval. The NMVC will work with GSA to coordinate the sale of vehicles, and forward the appropriate paperwork to the PPMO upon completion of the sale. To scrap or transfer vehicles, the NMVC will submit an Excess Property Request form via the PPM SharePoint site and attach the completed and approved SF-120. All excess or surplus vehicles are to remain in their current location until approval and coordination are completed. Excess and surplus vehicles may entail a removal cost. In the event that there is a removal cost, the OI will bear the cost.

The PPMO and the NMVC will work in partnership to ensure compliance with regulations or to resolve inventory issues or discrepancies. The NMVC will ensure that the Office of Mission Support (OMS) Staff Accountant is provided with the necessary documentation to meet TIGTA financial requirements.

[Chapter \(400\)-110](#) and [Chapter \(600\)-50.12](#) of the TIGTA Operations Manual provide specific information on the vehicle program and its reporting requirements.

100.6.5 Investigative Equipment Inventory.

The SAC TSFD is responsible for designating an (NTSO), and others as necessary, e.g., (DTA), Equipment Specialist, Technical Services Officer (TSO)), to be responsible

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for administering TIGTA's investigative equipment program and for defining investigative equipment-specific requirements for PPM. Furthermore, the NTSO is responsible for the capture and maintenance of information pertaining to the TIGTA investigative equipment inventory and program. The NTSO will also ensure that OI employees adhere to program policies and procedures.

No investigative equipment can be excessed or surplused without approval. All investigative equipment excess or surplus requests must be routed to the NTSO in the form of a completed SF-120, Report of Excess Personal Property. The NTSO will approve or disapprove the action based on agency-wide needs. If approved, the NTSO will submit an Excess Property Request form via the PPM SharePoint site and attach the approved SF-120.

Investigative equipment may be either approved for local destruction or transferred to other Federal, State or local agencies that meet the GSA criteria. The PPMO will coordinate disposal by working with the NTSO and GSA. All excess or surplus inventory is to remain in its current location until approval and coordination are completed. Excess and surplus inventory may entail a removal cost. In the event that there is a removal cost, the Office of Investigations will bear the cost.

To finalize items in PPM a completed SF-122 for items transferred to other government agencies or a copy of the SF-120 signed by the person disposing the items and the date the items were removed for inventory should be added to the PPM SharePoint Site.

The PPMO and the NTSO will work in partnership to ensure compliance with regulations or to resolve inventory issues or discrepancies.

[Chapter \(400\)-160](#) of the TIGTA Operations Manual provides specific information on the investigative equipment program and its requirements for receipt, custody and reporting.

100.6.6 Undercover Personal Property.

The SAC Operations Division, is responsible for designating an National Investigative Operations Coordinator (NIOC) to be responsible for administering that property used in undercover operations (props, costumes, etc.), and for defining undercover-specific requirements for PPM. The NIOC will ensure that OI employees adhere to program policies and procedures.

Undercover personal property may be disposed of in a number of ways. Depending on the type of prop or costume, a SF-120 for excess or surplus may not be needed. The NIOC will coordinate with the PPMO to make this determination and to ensure compliance with regulations or to resolve inventory issues or discrepancies.

[Chapter \(400\)-180](#) of the TIGTA Operations Manual provides specific information on related program operations.

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100.6.7 Forensic Science Lab Inventory.

The Director, Forensic Science Lab, will designate a lab employee to be responsible for the capture and maintenance of information pertaining to the Forensic Science Lab inventory. The Director, Forensic Science Lab, and designated staff member will also ensure that OI employees adhere to the policies and procedures for the use of Forensic Science Lab equipment.

No science lab equipment can be excessed or surplused without approval. To receive approval, an Excess Property Request form will be submitted via the PPM SharePoint site and the completed SF-120 will be attached. All excess and surplus science lab equipment is to remain in its current location until approval and coordination are completed. Excess and surplus equipment may entail a removal cost. In the event that there is a removal cost, the Office of Investigations will bear the cost.

To finalize items in PPM a completed SF-122 for items transferred to other government agencies or a copy of the SF-120 signed by the person disposing the items and the date the items were removed for inventory should be added to the PPM SharePoint Site.

The PPMO, the Director, Forensic Science Lab, and designated staff will work in partnership to ensure compliance with regulations or to resolve inventory issues or discrepancies.

[Chapter \(400\)-200](#) of the TIGTA Operations Manual provides specific information on the Forensic Science Lab and its requirements for receipt, custody, and reporting of personal property and evidence.

100.6.8 Radio and Communication Equipment (RCOM).

The SAC, TFSD, is responsible for designating a Radio and Communication Specialist/Coordinator, and others as necessary, to be responsible for administering TIGTA's RCOM program and for defining RCOM-specific requirements for PPM. Furthermore, the RCOM Specialist/Coordinator is responsible for the capture and maintenance of information pertaining to the TIGTA RCOM inventory and program. The RCOM Specialist/Coordinator will also ensure that OI employees adhere to program policies and procedures.

No radio or communication equipment can be excessed or surplused without approval. All RCOM excess or surplus requests must be routed to the RCOM Specialist Coordinator in the form of a completed SF-120. The RCOM Specialist/Coordinator will approve or disapprove the action based on agency-wide needs. If the SF-120 is approved, the RCOM Specialist/Coordinator will submit an Excess Property Request form via the PPM SharePoint site and attach the SF-120.

The RCOM equipment may be either approved for local destruction or transferred to other Federal, State or local agencies that meet the GSA criteria for receipt of RCOM equipment. The PPMO will coordinate disposal by working with the RCOM

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Specialist/Coordinator and GSA. All excess and surplus RCOM equipment is to remain in its current location until approval and coordination are completed. Excess and surplus radio and communication equipment may generate a removal cost. In the event that there is a removal cost, OI will bear the cost.

To finalize items in PPM a completed SF-122 for items transferred to other government agencies or a copy of the SF-120 signed by the person disposing the items and the date the items were removed for inventory should be added to the PPM SharePoint Site.

The PPMO and the RCOM Specialist/Coordinator will work in partnership to ensure compliance with regulations or to resolve inventory issues or discrepancies.

[Chapter \(400\)-160](#) of the TIGTA Operations Manual provides for specific information on the RCOM program and its requirements for receipt, custody and reporting.

100.6.9 Seized Assets.

Seized Assets are pieces of property or money in the custody of TIGTA as part of ongoing investigations. Regulations require that this type of property be tracked and accounted for while the investigation is in process or until the court system makes judgment. The OMS is responsible for designating a National Seized Assets PPM Coordinator (Seized Assets Coordinator) and others as necessary, to be responsible for the capture and maintenance of information pertaining to seized assets, as well as providing required reports on the inventory and status of seized assets.

Seized assets are in the custody of, not the property of, TIGTA. Therefore they cannot be disposed of without proper authority.

[Chapter \(400\)-190](#) and [Chapter \(600\)-50](#) of the TIGTA Operations Manual provide specific information on seized assets.

100.6.10 Computers, Computing Devices, Software and Other ADP Equipment.

The Office of Information Technology (OIT) is responsible for administering TIGTA's computer operations and for defining computer-specific requirements for PPM. Furthermore, OIT Directors and Assistant Directors are responsible for the capture and maintenance of information pertaining to the TIGTA computer inventory and program. The OIT Directors and Assistant Directors will designate OIT Inventory Program Coordinators, as needed, to fulfill and execute program requirements. The OIT Directors, Assistant Directors, and the OIT Inventory Program Coordinators will ensure that all TIGTA employees adhere to program policies and procedures.

No computers, computing devices, software or other ADP equipment can be excessed or surplused without approval. All requests for excess or surplus must be listed on a completed SF-120. An Excess Property Request form should then be submitted via the PPM SharePoint site using the SF-120. All excess and surplus computers, computing devices, software or other ADP equipment are to remain in their current location(s) until

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approval and coordination are completed. Excess and surplus inventory may generate a removal cost. In the event that there is a removal cost, OIT will bear the cost.

Computers, computer devices and other ADP equipment should be disposed of first by transfer to other Federal, State, or local agencies or by transfer through the Computers for Learning Program (established under Executive Order 12999). If this is not possible, the PPMO shall forward the SF-120 to GSA. The PPMO will coordinate disposal by working with the OIT Inventory Program Coordinators, the Department of the Treasury, and GSA.

To finalize items in PPM a completed SF-122 for items transferred to other government agencies or a copy of the SF-120 signed by the person disposing the items and the date the items were removed for inventory should be added to the PPM SharePoint site.

The PPMO and OIT Inventory Program Coordinators will work in partnership to ensure compliance with regulations or to resolve inventory issues or discrepancies. Section 100.6.10.1 below, provides additional requirements for receipt and custody record keeping.

100.6.10.1 Custody and Receipt for Computer Equipment. The OIT personnel will partially complete the Form 1930, Receipt and Custody when issuing computer equipment to TIGTA employees. The form will reflect the name of the employee being issued property and a description of the property (to include the make, model, TIGTA barcode number and serial number).

The OIT personnel will capture this information for inclusion in the computer inventory module in PPM. The Form 1930 will be provided to the employee's first-line manager. The first-line manager and the employee will validate the information and the employee will sign the form to indicate receipt of the equipment. The signed Form 1930 will be maintained by the manager in the employee's drop file.

When equipment is returned, the manager will retrieve the appropriate Form 1930, validate the information with the employee and notate the return. The employee may request a copy of the Form 1930 annotating the return. When returned to OIT personnel, the appropriate OIT Inventory Program Coordinators will ensure that the computer inventory is updated accordingly.

100.6.10.2 Custody and Receipt for Blackberries. Functional Blackberry Coordinator will partially complete the Form 1930, Receipt and Custody when issuing computer equipment to TIGTA employees. The form will reflect the name of the employee being issued property and a description of the property (to include the make, model, TIGTA barcode number and serial number).

Functional Blackberry Coordinator will capture this information for inclusion in the computer inventory module in PPM. The Form 1930 will be provided to the employee's

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first-line manager. The first-line manager and the employee will validate the information and the employee will sign the form to indicate receipt of the equipment. The signed Form 1930 will be maintained by the manager in the employee's drop file.

When equipment is returned, the manager will retrieve the appropriate Form 1930, validate the information with the employee and notate the return. The employee may request a copy of the Form 1930 annotating the return. When returned to the Functional Blackberry Coordinator, the appropriate Inventory Program Coordinators will ensure that the computer inventory is updated accordingly.

100.6.11 Office Equipment, Cell Phones and Other Miscellaneous Property.

TIGTA possesses a variety of equipment that is not classified as either ADP equipment or investigative equipment. This includes items such as televisions, video cassette recorders/players, projectors, and related personal property. Each Deputy Inspector General handles the Inspector General (IG) and IG staff inventory. The Office of Chief Counsel will designate an Inventory Program Coordinator as necessary, to be responsible for the capture and maintenance of the personnel property inventory for their respective functions within PPM. The Deputy Inspector General for Mission Support is responsible for handling the IG and IG staff inventory. Specifically, the Inventory Program Coordinators are responsible for the capture and accuracy of cost data, fixed asset profiles, parts and accessories, and inventory records. Section 100.6.11.1 below outlines additional requirements for receipt and custody record keeping.

The TIGTA Space Coordinator or designee will provide the PPMO with the latest space project inventory report in an effort to coordinate, with the office contact, the placement or removal of property within each office. This is to ensure proper accounting of new property or the removal, disposal or excess of equipment currently located in TIGTA space.

No personal property of this type can be excessed or surplused without approval. All excess or surplus requests must be listed on a completed SF-120. The functional Inventory Coordinator will approve or disapprove the request based on functional needs. If approved, the functional coordinator will submit an Excess Property Request form via the PPM SharePoint site and attach the SF-120 for processing. All excess or surplus personal property items are to remain in their current locations until approval and coordination are completed. Excess and surplus personal property may entail a removal cost. In the event that there is a removal cost, the cost will be borne by the function in possession of the property.

To finalize items in PPM a completed SF-122 for items transferred to other government agencies or a copy of the SF-120 signed by the person disposing the items and the date the items were removed for inventory should be added to the PPM SharePoint site.

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The PPMO and the functional Inventory Program Coordinators will work in partnership to ensure compliance with regulations or to resolve inventory issues or discrepancies.

100.6.11.1 Custody and Receipt for Office Equipment other Miscellaneous Personal Property. Generally, property such as television, fax machine, VCR, and projectors are not specifically issued to an individual employee. However, if authorized by management and so issued, a Form 1930 will need to be completed.

The partially completed form will reflect the name of the employee being issued property and a description of the property (to include the make, model, and serial number). The Inventory Program Coordinators will capture this information for inclusion in the PPM Inventory.

The Form 1930 will be provided to the employee's first-line manager. The first-line manager and the employee will validate the information and the employee will sign to indicate receipt. The signed Form 1930 will be maintained by the manager in the employee's drop file.

When equipment is returned, the manager will retrieve the appropriate Form 1930, validate the information with the employee and notate the return in the presence of the employee. The employee may request a copy of the Form 1930 annotating the return. When returned, managers will notify the functional Inventory Program Coordinator who will ensure that the PPM inventory is updated accordingly.

100.6.12 Copy Machines.

The Assistant Director, Finance and Accountability in OMS is responsible for designating a Copier Program Coordinator (CPC) to be responsible for the capture and maintenance of information pertaining to TIGTA copiers within PPM. Specifically, the CPC is responsible for the capture and accuracy of cost data, fixed asset profiles and inventory records. The CPC is also responsible for ensuring that TIGTA employees adhere to the program policies and procedures.

No copy machines can be excessed or surplused without approval. All requests for excess or surplus copiers must be routed to the CPC in the form of a completed SF-120. The CPC will approve or disapprove the request based on agency-wide needs. If approved, the CPC will submit an Excess Property Request form via the PPM SharePoint site and attach the SF-120 for processing. All excess or surplus copiers are to remain in their current location until approval and coordination have been completed. Excess copiers may generate a removal cost. In the event that there is a removal cost, the cost will be borne by the Office of Mission Support.

To finalize items in PPM a completed SF-122 for items transferred to other Government agencies or a copy of the SF-120 signed by the person disposing the items and the date the items were removed for inventory should be added to the PPM SharePoint site.

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The PPMO and the CPC will work in partnership to ensure compliance with regulations or to resolve inventory issues or discrepancies.

100.6.13 Furniture.

Although not captured as inventory in PPM, excess and surplus furniture is personal property and, as such, must be excessed or surplused in accordance with regulation. The Assistant Director, Finance and Accountability will designate a Furniture Coordinator to be responsible for coordinating the excess or surplus of furniture associated with an office relocation or space project TIGTA-wide. The Furniture Coordinator will complete a SF-120. The SF-120 will be attached to an Excess Property Request form and submitted to the PPMO via the PPM SharePoint site. The PPMO will process and coordinate with GSA and others. For excess/surplus furniture not associated with an office relocation or space project, the office with custody of the items will complete a SF-120. The SF-120 will be attached to an Excess Property Request form and submitted via the PPM SharePoint site.

The excess process requires a minimum of forty (40) working days and may require additional days due to mandated coordination requirements. Therefore, the PPMO must receive the completed SF-120 no later than forty (40) working days prior to the desired date of excess. All furniture must remain in its current location until the processing and coordination have been completed. Excess and surplus furniture may involve a removal cost. In the event that there is a removal cost, the office that will surplus the furniture will bear the cost.

100.6.14 Telecommuting Equipment.

Telecommuting equipment generally falls into another property category. For example, the OIT inventories all ADP equipment used for telecommuting (e.g., printers, routers) as part of the computer inventory within PPM. However, some telecommuting assets, such as file cabinets, are not tracked within PPM.

TIGTA managers are responsible for tracking furniture and other equipment assigned to employees for use at a telecommuting location by use of a completed and signed Form 1930. The manager will maintain the completed/signed Form 1930 in the employee drop file. Generally, other than ADP equipment, the only authorized telecommuting equipment is file cabinetry acquired in accordance with telecommuting guidelines. Managers and employees are responsible for safeguarding this equipment and adhering to excess and surplus regulations. Employees are responsible for returning furniture and other equipment assigned to them for telecommuting purposes to a TIGTA office at their expense. TIGTA will not collect or pay for the collection of personal property from an employee's residence. When non ADP telecommuting property is returned, the manager should retrieve the Form 1930, validate the information with the employee and annotate the return. The employee may request a copy of the annotated Form 1930.

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When non-ADP telecommuting equipment is determined to be excess or surplus, the office with custody must complete a SF-120. The completed SF-120 will be attached and submitted via an Excess Property Request form located on the PPM SharePoint site. The equipment must remain in TIGTA space until approval and coordination have been completed. In some cases, the removal of this type of property may generate a cost. In the event that there is a removal cost, the cost will be borne by the office with custody. See Section 100.6.10 regarding the disposition of ADP telecommuting equipment.

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100.7 Preparing a SF-120 Report of Excess Personal Property, and Related GSA Requirements

A Standard Form (SF) 120 must be properly completed to excess or surplus government owned personal property. The SF-120 must be completed and signed prior to transferring or destroying government property.

The electronic version of SF-120 is available online on the Property Tracking and Disposal site. This will facilitate faster processing of the SF-120 and simplify subsequent record keeping.

For equipment that has inherent value and may be of particular interest to other agencies, the General Services Administration (GSA) has instituted its GSAXcess system to advertise availability of equipment to other Federal, state and local agencies, and some charitable organizations. The GSAXcess system supports the inclusion of digital photographs to better represent equipment type and condition. Digital pictures must accompany the SF-120 when 1) property has a unit acquisition cost of \$5,000 or more, 2) property is in traditional high demand and low supply, and 3) furniture is being excessed.

The GSA requires that pictures be digital photos (scanned photos will not be accepted). File format must be .jpg. Lastly, GSA will not accept more than twelve (12) pictures per item.

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100.9 Inventory Reconciliation

Managers should routinely survey their offices to ensure that any items no longer functional or needed are identified as excess/surplus and that the appropriate functional Inventory Program Coordinator is notified.

In addition to working with the various Inventory Property Coordinators in the completion of the annual inventory reconciliation, the PPMO will also perform ad hoc audits of the various inventory databases to check for completion of data, conformity to naming conventions and issuance records. Discrepancies or issues will be resolved between the PPMO and the appropriate Inventory Program Coordinator.

100.9.1 Annual Reconciliation.

All TIGTA Inventory Property Coordinators, regardless of the type of inventory they are responsible for, will certify that the inventory is accurate by conducting a physical inventory on an annual basis. Physical inventory may be completed by the Inventory Coordinator or through other parties, such as the actual custodian of the property. This certification is due to the PPMO on February 15 of each year. The PPMO will maintain this certification.

The PPMO will compare the results of the physical inventory and the certification with the data in PPM. Should the results of this comparison show discrepancies, a further review will be made to determine if the problem is systemic or failure to adhere to policies and procedures. Reports of discrepancies resulting from failure to adhere to policies and procedures will be sent to the appropriate Principal Deputy, Deputy Inspector General for Mission Support (DIGMS), Chief Counsel and the TIGTA Staff Accountant as necessary.

Coinciding with the certification, the PPMO will prepare an annual report for the DIGMS on the status of the Personal Property Program as represented by the state of the property inventories. This report will be submitted annually to the DIGMS by March 10th.

100.9.2 Fiscal Year Purging of PPM Inventory Records.

With the closing of each fiscal year, a purge of records with a final disposition in the PPM databases will be performed according to current applicable general records schedules. Once this process is completed, no additional records marked final will be removed from the system until the close of the next fiscal year.

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100.9.3 Reports.

The PPM system provides a variety of reports to support inventory-tracking efforts. Additionally, the PPMO and Inventory Program Coordinators may export data for ad hoc data analysis as needed to meet special needs. Managers may request inventory reports at any time by contacting the appropriate Inventory Program Coordinator or the PPMO. The PPMO will run management requested reports as well as ad hoc reports to check and validate inventory data. As appropriate, reports and analysis may be shared with management and Coordinators to ensure that program policies and regulations are being adhered to.

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110 Records Management

110.1 Definition of a Federal Record.

A record includes all books, papers, maps, photographs, machine-readable materials, or other documentary materials, regardless of physical form or characteristics, made or received by an agency of the United States Government under Federal law or in connection with the transaction of public business and preserved or appropriate for preservation by that agency or its legitimate successor as evidence of the organization, functions, policies, decisions, procedures, operations or other activities of the Government or because of the informational value of the data in them. See [44 U.S.C. 3301](#).

110.2 Records Management.

[Treasury Directive 80 05](#) requires all Treasury bureaus and offices to manage records effectively and efficiently throughout their life cycle in order to accomplish the agency's programmatic and administrative missions. Records management incorporates the safeguarding of records as well as the establishment and implementation of disposition schedules. The National Archives and Records Administration's (NARA) 2018 Strategic Plan states "To the fullest extent possible, NARA will no longer accept temporary or permanent records in analog formats after 2022" so future Federal records are expected to be predominantly electronic.

110.2.1 Treasury Inspector General for Tax Administration (TIGTA) Records Management Officer. All bureaus and agencies are responsible for designating a Records Management Officer (RMO) to act as liaison to the Treasury Deputy Assistant Secretary for Privacy, Transparency, and Records and to oversee the records management program for their respective bureaus and agencies. In addition to performing liaison duties, the RMO is responsible for ensuring that the bureau's records are appropriately scheduled and approved by the NARA. This scheduling and approval also includes adding, deleting, or changing the schedule to incorporate any changes in the types of records being created or maintained by an office, and ensuring that records are being properly disposed of in accordance with the record retention schedule. It is also the responsibility of the RMO to provide guidance on the safeguarding of documents and ensuring that the bureau or agency is apprised of changes in the law as it pertains to records management. TIGTA's RMO serves in the Office of Mission Support (OMS), Facilities Management & Support Services (FM&SS). The RMO can be e-mailed at [*TIGTA OMS Records Management TIGTARecordsManagement@tigta.treas.gov](mailto:TIGTAOMSRecordsManagement@tigta.treas.gov)

110.2.2 Safeguarding Records. Treasury Directive 80-05 and Treasury Department Publication (TD P) 80-05 contain Departmental guidance on safeguarding records of a confidential nature, regardless of the location or form in which the material exists.

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Confidential records include classified materials (national security), records and materials protected by Internal Revenue Code (I.R.C.) § 6103, grand jury material and records and materials covered by the Privacy Act. There are specific considerations applicable to each category of confidential material. [Chapter \(500\)-140.4](#) states that all information originating or processed by TIGTA has been designated as Controlled Unclassified Information (CUI) and the Chief Information Security Officer (CISO) should be contacted regarding classified information.

Records generally are to be safeguarded commensurate with the risk and magnitude of the harm that would result from their being lost, misused, accessed without authorization, or modified. Confidential materials are accessible only for official purposes and as the law permits. Such materials must be obtained, maintained, and disposed of according to law. When not in use, confidential materials should be properly secured in a locked container approved by the TIGTA Security Office that is inaccessible to individuals who do not have authority to access the material. When in use, the materials should likewise be inaccessible to individuals who do not have authority to access them. When protected materials are slated for destruction in accordance with appropriate records retention and disposal schedules, they shall be shredded; they should not simply be thrown in the trash.

- Use the access controls installed on your personal computer (PC), or laptop, to prevent unauthorized access to your machine, and the sensitive or confidential information created, processed or stored on it;
- If your PC is connected to a Wide Area Network always remember to logout before leaving your workstation; and
- Keep in mind that data travelling over a network can be compromised. "Sniffers" can be used to monitor/capture network traffic. Physical security measures such as cipher locks to TIGTA space and separate wiring closets for telecommunication equipment are used to reduce these risks to a manageable level.

Disposal of information should be in accordance with TIGTA's IMDS 140.4 – [Sensitive Information Protection Policy](#). Additionally, Media containing SBU information must be destroyed in accordance with Department of Treasury Memorandum for the Destruction of Classified and Sensitive Information, and TD P 80-05 Treasury Records and Information Management Manual.

Specific Considerations

Certain categories of confidential materials require special safeguarding. Some of these considerations are described below, with references to sources from which additional guidance may be obtained. If you have legal questions related to information safeguarding, contact the Office of Chief Counsel. If your questions pertain to records maintenance and retention, please contact TIGTA's RMO. TIGTA's CISO is available to assist you regarding safeguarding logistics.

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Safeguarding Returns and Return Information: Refer to [Chapter \(700\)-50.8](#) for information on the confidentiality and accessibility of returns and return information. Questions about the maintenance of returns and return information should be directed to TIGTA's Office of Chief Counsel.

Grand Jury Information: Rules for storing and maintaining information protected by Rule 6(e) of the Federal Rules of Criminal Procedure are found in [Section 9-11.254 of the U.S. Attorneys' Manual](#). Generally, materials that are considered "matters occurring before the grand jury" shall be safeguarded from disclosure by being stored in a locked container in a locked room inaccessible to individuals not on the grand jury list.

If you have questions about Grand Jury Information, please direct your inquiries through appropriate channels to TIGTA's Office of Chief Counsel.

Privacy Act Materials: The Privacy Act of 1974 requires that information collected, stored, or maintained in systems of records by Federal agencies be protected from unauthorized access and disclosure. Generally, the requirements include the establishment of safeguards to ensure the security and confidentiality of records and protection against any anticipated threats or hazards to the records' security or integrity, which could result in substantial harm, embarrassment, inconvenience, or unfairness to any individual about whom information is maintained.

If you have questions about the Privacy Act of 1974, please direct your inquiries through appropriate channels to TIGTA's Office of Chief Counsel.

110.2.3 Types of Records. Essential Records are records that are essential to the continued functioning of an organization during and after emergency, records that are essential to protecting the rights and interest of an organization and/or individuals directly affected by an organization's activities.

Permanent records contain sufficient historical or other value to warrant continued preservation by the Federal Government beyond the time needed for administrative, legal or fiscal purposes.

Temporary records are not preserved indefinitely, but are maintained only until a specific act or event is completed. A temporary record has insufficient value to warrant preservation and is disposable after a specified retention period.

Exception to temporary records: Electronic calendars or schedules of all Capstone officials are historical (permanent records). As a result, they will be transferred to the NARA per the Capstone retention schedule.

110.2.4 Records Control Schedules. In accordance with Federal law ([44 U.S.C. Chapter 33](#)) Federal agencies may not destroy or otherwise dispose of records without specific authorization from the Archivist of the United States. Records Control Schedules are documents that provide mandatory disposition instructions for the

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various types of records. The NARA issues the General Records Schedules ([GRS](#)) that provide disposition authority for records common to all Federal agencies. See the [National Archives Records Management Information Webpage](#) for a list of different record types covered by the GRS. Agency specific records such as program files, legal opinions, *etc.*, must be formally scheduled and approved by the NARA. Contact the RMO for records schedules. Currently, TIGTA has record schedules on file for:

- Office of Investigations
- Office of Chief Counsel
- Office of Audit
- Office of Mission Support

110.2.5 Scheduling Records and Obtaining Disposition Authority. As stated in the above subsection, agency-specific records must be scheduled and approved by NARA. To add records to a schedule and obtain approved disposition authority, a written request or recommendation must be submitted to the RMO using an electronic version of the Standard Form (SF) 115 – “Request for Records Disposition Authority.” The request will include the location of the office that is creating or currently maintaining the records, title and description of the records group, recommended retention period, and a sample of the records group. The TIGTA RMO is available to provide assistance in preparing this type of request. The request will be reviewed by the RMO and provided to Main Treasury via the NARA’s Electronic Records Archive (ERA) for approval and submission to NARA for final approval.

110.2.6 Disposing of Records. No record may be disposed of unless it has been scheduled and a disposition authority has been approved by the NARA.

110.2.7 Transferring Records to the Federal Records Centers. All scheduled records must be disposed of as outlined on the Records Control Schedules or GRS. Each TIGTA office is responsible for ensuring that regular reviews are conducted and that records are disposed of properly.

Before any records may be sent to the Federal Records Centers (FRC), the functional Records Management Liaison must complete a [Records Transmittal and Receipt Form](#) (SF-135). The functional Records Management Liaison will complete items 1, 2, 3, 5, 6d, 6e, 6f, 6g, 6h, and 6i of the SF-135. An inventory list must be prepared and attached to the SF-135, which should be forwarded to the TIGTA RMO for review and processing.

Electronic records will be transferred to NARA using approved media listed in [36 C.F.R. 1235](#) (*i.e.*, CD, DVD, Magnetic Tape and File Transfer Protocol) and in a file format allowed by [NARA Bulletin 2014-04, Revised Format Guidance for the Transfer of Permanent Electronic Records](#).

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110.2.8 Controlled Unclassified Information.

SF-135 - Block 6f

Please include in block 6f, Series Description, a brief description of the records, including the dates. Be sure to include the name of the office that created the records. Include a detailed box-by-box listing, if the records are scheduled for permanent retention unscheduled or if disposition instruction indicate sampling or screening of records is necessary. You must indicate if records are subject to the Privacy Act. Since SF-135s are public records, information included on the SF-135s should not be subject to the Privacy Act.

SF-135 - Block 6g Restriction

Use this column only to list the security classification of the records. Use one of the following abbreviations in block 6g:

- Q – Security Classification
- T – Top Secret Security Classification
- S – Secret Security Classification
- C – Confidential Security Classification
- R – Restricted use – Witness disposal not required
- W – Restricted use – Witness disposal required
- N – No Restrictions

The TIGTA RMO will complete the remainder of the SF-135 and work with main Treasury to get NARA approval via ERA. Upon approval of the SF-135, the originating office will ensure that the records are properly packed for shipment. Records must be:

- Packed in special boxes that can be obtained from the General Services Administration (GSA stock number 8115-00-117-8249);
- Packed vertically and in sequential order;
- File tabs should be visible for easy access and identification;
- The accession number should be marked on each box; and
- The box list must be included inside the front of each box.

110.2.9 Appropriate Shipment. Records are to be shipped to the assigned FRC within 90 days of receipt of the approved Physical Transfer (PT) number. Use of United States Postal Service Priority or Express Mail is acceptable, or offices may use United Parcel Service (UPS), FedEx, or FRC's courier service. For assistance in determining the most appropriate method of shipment contact the TIGTA RMO.

110.3 Records Management Training.

There are several online records management training courses in the Treasury Integrated Talent Management (ITM) Learning Module. The training courses available in ITM are:

Records Management Officers and Liaisons

Overview of developing and administering your Bureau's records; management programs, roles and responsibilities as Records; and Management Officers/Liaisons, and benefits of a RIM program.

Records Management Employees and Contractors

Increase awareness among all Treasury employees and contractors about their roles and responsibilities to preserve and manage Treasury's records and information in accordance with a variety of laws, regulations, and Treasury directives.

Records Management-General Counsel

Addresses the role of General Counsel in the Treasury Records; and Management program records retention related to litigation and discovery of records, and legal holds processes.

Records Management-Senior Level Officials

Assist Senior-Level Officials with understanding Treasury's records management responsibilities and regulatory authorities, their role as executives in supporting regulatory requirements, identifying executive-level records that are considered permanent due to the nature of executives' positions.

Records Management-Information Technologist

This training will explain the basics of the management of records and information created in and/or maintained by information technology. It also will address the responsibilities of Information Technologists to preserve and manage Treasury's records and information in accordance with a variety of laws, regulations, and directives.

Directive M-12-18 Managing Government Records and Treasury Department Publication (TD P) 80-05 require that all Treasury employees complete Records Management training. To comply with this requirement, TIGTA employees will be responsible for completing *Records Management Employees and Contractor* training on an annual basis. The training will be handled like all other TIGTA mandatory training. This course will also be added to the list of required training for all newly hired TIGTA employees. We also recommend that TIGTA employees complete the courses that are related to your function.

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110.4 Records Management Liaisons.

Each TIGTA function is responsible for designating a Records Management Liaison to work with the RMO to ensure that their function is following records management principles. The Record Management Liaisons are responsible for the following:

- Ensure all records in an electronic information system have a retention period assigned;
- Disposing of paper and electronic records past their retention period;
- Reviewing function retention schedule yearly ensure there are no changes needed;
- Assist in Records Inventories for their function; and
- Be members of a Vital Records group to ensure that all the functions vital records and applications are accounted.

110.5 Instant Messaging.

Because instant messaging (IM) content will generally be informal and transitory, most will not meet the definition of “records” that must be retained. In an event an instant message is created to set agency policies or make agency decisions, or if the IM otherwise meets the definition of a record for purposes of the Federal Records Act, the content of such messages must be preserved. A record can be made by creating a memo or an e-mail. Other instant messages that you must preserve include those that:

- Contain information subject to a litigation hold;
- Relate to a Congressional inquiry; and/or
- Relate to a Freedom of Information Act request.

For additional guidance about Instant Messaging visit [Chapter \(500\)-60 – Instant Messaging](#).

110.6 E-Mail Records.

[Directive M-12-18 Managing Government Records](#) requires Federal agencies to manage both permanent and temporary e-mail records in an electronically accessible format. TIGTA will use a Capstone approach to managing e-mails as described in [NARA Bulletin 2013-02](#). The Capstone approach allows TIGTA to categorize and schedule e-mail based on the position of the e-mail account holder.

CHAPTER 600 – MISSION SUPPORT

120 **Governance and Project Management**

120.1 Governance.

120.1.1 Definition. Governance, as used in this section, is the set of responsibilities and practices, policies and procedures, exercised by an agency, to provide strategic direction, ensure objectives are achieved, manage risks and use resources responsibly and with accountability.

120.1.2 Responsibilities. The Treasury Inspector General for Tax Administration (TIGTA) Governance Boards are responsible for strategic planning, oversight of TIGTA programs, projects and initiatives, and change management.

- Investment Review Board (IRB) – The IRB operates as an integral part of the governance process by providing strategic planning and oversight of major TIGTA initiatives. The IRB's activities include the review and approval of funding for all TIGTA capital investments and major acquisitions. For additional information regarding the IRB process, please refer to [Chapter \(600\)-50.5 Investment Review Board \(IRB\)](#).
- Program Management Board (PMB) – The PMB provides direction for TIGTA programs and projects by fostering business unit collaboration and communication, providing oversight and guidance to assure project success and authorizing the assignment of resources for approved projects.
- Change Management Board (CMB) – The CMB ensures that standardized methods and procedures are used for efficient and prompt handling of all Information Technology changes to minimize the number and impact of changes upon service, and consequently improve the day-to-day operations of the organization.
- Technical Review Board (TRB) – The TRB members consist of technical Subject Matter Experts who review and validate technical solutions to ensure the solutions are compliant with TIGTA's Enterprise Architecture. The TRB is responsible for confirming that solutions satisfy business requirement(s), maximize interoperability and reusability, and are cost-effective.
- Configuration Control Board (CCB) – The CCB ensures that standardized methods and procedures are used for efficient and prompt handling of all configuration changes; this focus is intended to minimize the number of changes and impact upon service, thus improving the day-to-day operations of the organization. The CCB ensures all changes are reviewed, approved, implemented effectively.

120.2 Project Management.

120.2.1 Definition. Project management is the discipline of planning, organizing, securing, and monitoring resources to bring about successful completion of specific project goals and objectives.

120.2.2 Scope. This policy directs TIGTA's actions in managing projects.

120.2.3 Policy.

120.2.3.1 TIGTA's Project Management Process is based on project management best practices. This repeatable process was instituted in order to ensure that careful planning and communication occurs throughout the project.

120.2.3.2 For detailed instructions regarding TIGTA's project management methodology refer to the Project Manager's Guide which was developed to provide project managers with step-by-step instructions regarding the process. Project managers can refer to the Project Management Process Quick Start Guide to reference the project documentation required for each project phase.

120.2.4 Responsibilities.

120.2.4.1 Each function will work with their PMB function representative to identify any effort that meets the project criteria outlined in section 120.2.6 "Project Criteria."

120.2.4.2 Once a project is identified, the Function will ensure that a Project Manager is assigned to lead the project and that the Project Manager follows the project management process.

120.2.5 Communication. Each PMB Functional representative will:

- Keep their function informed of projects that may impact their business processes.
- Voice any concerns or questions regarding TIGTA projects.
- Brief function executive(s) on projects/impact for projects escalated to the IRB.

120.2.6 Project Criteria. Projects with one or more of the following attributes are required to be submitted to the PMB for review, approval, and oversight:

- The project requires resources/team members from more than one function.
- Implementation is mandated or directed by Office of Management and Budget (OMB) Treasury policy and/or the risk of not meeting the requirement fully or timely will have a negative impact to TIGTA operations or reputation.

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- Projects that would pose a change to TIGTA business processes affecting other functions or TIGTA infrastructure and/or where there is a potential for negative impact to stakeholders in other functions.
 - Projects with high risk identified (e.g., security implications).
 - Projects delegated to the PMB from the IRB.
 - Real estate projects that exceed the following thresholds:
 - New occupancies over 5,000 SF
 - Relocations over 5,000 SF
 - Expansions of over 5,000 SF
 - Alterations projects over \$100,000

120.2.7 Project Submission.

- The project manager will prepare and submit project artifacts to [OMS Governance](#).
- Questions regarding the project management process should be addressed to the OMS Program Management Staff via e-mail to [OMS Governance](#).
- Program Management staff will provide the project documentation to the PMB members for review and will ensure the documentation is discussed at the next scheduled PMB meeting.
- The project manager will be asked to attend the meeting to answer questions and, if needed, provide additional information during the discussion.

120.2.8 Sample Projects. The items listed below are projects that meet the criteria of a project and warrant PMB review. Ongoing and Completed projects are hyperlinked.

- Headquarters Relocation
- Laptop Replacement
- Security Recertification
- Teammate Upgrade
- HSPD-12/TEICAM – Physical Access Control
- HSPD-12/TEICAM – Logical Access Control-PIV Required
- HSPD-12/TEICAM – PIV Data Synchronization
- Security Penetration Testing
- TLMS Content Solution
- Position Description Sensitivity
- Beltsville Equipment Relocation
- Counsel Case Management
- PARIS Replacement
- PPM Replacement
- Blackberry Server Upgrade
- Multifunction Device Upgrade

CHAPTER 600 – MISSION SUPPORT

130 Board of Survey

130.1 Introduction.

The Treasury Inspector General for Tax Administration's (TIGTA) Board of Survey is established to review the circumstances surrounding the loss, theft, damage, or destruction of Government property. The Board of Survey will provide a determination of negligence for each incident presented to the Board.

To ensure effective controls over property management, the Office of Mission Support (OMS) is responsible for oversight of TIGTA's Board of Survey to ensure the reporting, review, and analysis of incidents regarding lost, stolen, or damaged property.

The Board of Survey will:

- Review incident reports of lost, stolen or damaged Federal Government-owned personal property.
- Provide a determination of negligence for each incident presented.
- Report to appropriate personnel any suspected willful misconduct.

130.1.1 Lost, Damaged or Stolen Personal Property. All employees are required to notify their immediate supervisor promptly, upon discovery of the loss, theft, or damage to any Government-owned personal property.

Property that is assigned by the Office of Information Technology (OIT) or that contains PII (Personal Identifiable Information) that is lost, stolen, or damaged must also be reported to the OIT Helpdesk immediately. The Helpdesk can be reached via the intranet Helpdesk self-service site; e-mail at [TIGTA OIT Helpdesk](#); or phone 1-866-246-7548. For further information on reporting PII, refer to OIT Standard Operating Procedure (SOP) 9.22.

Written notification, describing the incident and all supporting documentation must be submitted by the employee to his/her supervisor immediately upon discovery of an occurrence. Reporting to the Board of Survey (BOS or Board) should be submitted by the employee or supervisor via the Property Incident Reporting (PIR) site. A link to the site is available on TIGTA's intranet. The description and supporting documentation must include all pertinent circumstances of the loss, theft or damage, and action taken, if any, to retrieve or repair the property. In cases of theft or damage that were reported to local law enforcement or local law enforcement was involved, the employee must also include a copy of the police report. See [Exhibit \(600\)-130.1](#) for a list of acceptable supporting documents.

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The supervisor will review the written notification and supporting documentation to ensure that applicable information is included in the PIR site. Office of Investigation (OI) personnel submitting reports will be routed to their respective supervisors, Deputy Assistant Inspector General for Investigations (DAIGI) or Assistant Inspector General for Investigations (AIGI) for approval before it is routed to the Board Survey Coordinator. The Technical Firearms and Support Division (TFSD) and TIGTA Office of Chief Counsel are notified for reports involving government vehicles.

The Office of Investigations (OI) is authorized to make necessary repairs on damaged sensitive property in order to place the property back in service. Repairs to property and a Board Review may be conducted simultaneously.

All incidents that involve damage to a government vehicle or a rental vehicle while on official business, regardless of how it occurs, must be reported to the BOS.

For government vehicle accidents, a completed vehicle accident report, Standard Form 91 – Motor Vehicle Accident (Crash) Report (SF-91), and when required, Standard Form 94 – Statement of Witness (SF-94), must be attached to the online report. However, damage to a government vehicle that was not the result of an accident, does not require an SF-91. For additional guidance on accident reporting, refer to TIGTA Operations Manual [\(400\)-110.16.2](#).

Documentation must consist of the following items, when applicable:

- Complete description of property that was lost, stolen, or damaged;
- Serial number and TIGTA bar code or other unique identifier(s);
- Estimated cost of repair and/or replacement at time of incident;
- Detailed description of circumstances and/or events;
- Diagrams or drawings related to the events that took place;
- Date and time of the incident;
- Denote if the vehicle incident occurred from Home to Work (HtW) or Work to Home (WtH);
- Location and surrounding conditions;
- Witnesses or other individual accounts;
- Copy of police report;
- Photos;
- Description of attempts or effort to recover, locate or retrieve property;
- Actual replacement/repair costs upon receipt of the final costs; and
- Confirmation that GSA has been notified.

In accordance with TIGTA Operations Manual [\(600\)-70.3](#), *Employee Exit Clearance Procedures*, all employees are required to adhere to the exit clearance process when leaving the employment of TIGTA. As part of the clearance process, the employee must satisfy all property obligations, including the return of all government-owned

property. Managers are required to contact the appropriate functional inventory coordinator to obtain a list of property and equipment assigned to the separating employee. Should employees fail to return or otherwise account for personal property issued to them, the manager will submit a report on the PIR site for all unreturned personal property.

130.2 TIGTA Board of Survey Membership.

The Board of Survey includes a representative from each of the TIGTA functions, at a GS-15 level or higher, and, from the Office of Mission Support, a BOS Chairperson and a BOS Coordinator. If for any reason a Board Member cannot fulfill their duties, the TIGTA Function Head will notify the BOS Chairperson of a replacement member.

130.3 Review of Reports of Lost, Damaged, or Stolen Property.

The BOS Coordinator and BOS Chairperson will review all reports of lost, damaged, or stolen government-owned personal property. The BOS Coordinator will review the documentation to verify receipt of all applicable information. If incomplete, the BOS Coordinator will contact the employee and manager to request that the required information be included in the report via the PIR site. All BOS reports will be centrally located in a SharePoint site. This site will allow Board Members access to reports once routed by the BOS Coordinator.

The BOS Coordinator will present all completed incident reports for the given month to the Board Members. The Board Members will submit their recommended votes for each report by the required due date. The BOS Coordinator will review these recommendations prior to submitting them to the BOS Chair for review, consensus, which is a simple majority, and recommended action. In cases of consensus, the BOS Chairperson will provide the recommendation and the Memorandum of Determination will be generated by the BOS Chairperson. This determination will be based on similar past incidents or precedents.

In instances where a consensus cannot be reached by Board Members, the BOS Chairperson will make the determination required under [130.6.1](#).

130.4 Criteria for Convening a BOS Teleconference Meeting.

The BOS Chairperson may convene a teleconference meeting if any of the following apply:

- Circumstances indicate one of the following could be a contributing factor in an incident: potential misconduct or unauthorized use.
- Additional information is provided that could have an impact on the determination.
- Patterns of misuse are identified and may have an impact on the determination.
- BOS Chairperson deems a meeting with all Board Members is necessary to review incident documentation.

130.5 BOS SharePoint Site.

The BOS SharePoint site is the centralized location for the BOS reports and related documents. Submitted reports are only accessible by the active employee, their manager, and the submitter of the report if it differs. For OI reports, the applicable chain of command has access. Each Board Member will have access to review each incident reported.

130.6 Roles and Responsibilities of the TIGTA BOS.

The Board will ensure that all reviews are conducted in a fair and consistent manner and its conclusions and recommendations are reached without undue delay.

The Board may request any additional information needed, which may include a physical examination of the property and any other documentation available.

Where there is an indication of suspected misconduct or unauthorized use, the BOS Chairperson will forward the entire incident file to the Special Investigations Unit (SIU) for investigation, as outlined in TIGTA Operations Manual [\(200\)-60](#). If circumstances warrant opening a case, SIU will notify the BOS Chairperson and the appropriate TIGTA Function Head that an investigation has been initiated. At the conclusion of the investigation, SIU will forward a final report to the BOS Chairperson for inclusion in the incident file maintained on the BOS SharePoint site.

If circumstances do not warrant opening a case, SIU will return the incident file to the BOS Chairperson for necessary action.

In either case, the Board waits until the conclusion of the SIU investigation before concluding its review.

Role of the BOS Chairperson:

- Issue referral memoranda to the appropriate management officials.
- Report to SIU, per Chapter [\(200\)-60](#), where there is an indication of potential misconduct or unauthorized use.
- Provide various analyses to the Deputy Inspector General for Mission Support.
- The BOS Chairperson is responsible for authorizing access to the site and the BOS Coordinator is responsible for ensuring that access to the site is kept current.

Role of the BOS Members:

- Conduct all reviews in a fair and consistent manner.
- Provide determinations without undue delay.

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Role of the BOS Coordinator:

- Review reports and other documentation provided in incident reports.
- Notify management of missing or incomplete information in the submitted reports.
- Tally the votes of the Board Members and submit information to the Chairperson for review.
- Execute the agenda and ensure action items from the BOS are captured in the meeting minutes, when a board meeting is convened.
- Distribute final meeting minutes.
- The BOS Coordinator is responsible for maintaining the files and all report documentation in accordance with TIGTA Records Management guidance.

130.6.1 Determinations Made by the BOS. Once the Board Members have completed their review of an incident, the members must submit a vote via the SharePoint site. The members must vote to close without further action (CWA) or refer to management for appropriate action (RMAA). These determinations are as follows:

CWA – These determinations are made in instances where the BOS cannot substantiate that fault or negligence on the part of the employee caused the loss or damage to the government property.

RMAA – These determinations are made in instances where the loss or damage to government property may have resulted from negligence or misconduct by the employee.

The BOS Coordinator tallies the votes for each incident then readies the information for review and issuance by the BOS Chairperson.

A final determination is deemed appropriate by the BOS Chairperson and the appropriate memorandum is generated for issuance to the employee's immediate supervisor for the incident.

A CWA memorandum is forwarded to the employee's supervisor and there is no further action required of the supervisor, but the supervisor may take action as the circumstances warrant. An RMAA memorandum is delivered to the employee's supervisor and requires the supervisor to review and make a determination of the appropriate action, if any, to take. In making a determination, the supervisor should:

- Contact the Office of Mission Support Human Capital Employee Relations Specialist; and
- Complete the "Administrative Actions" section of the RMAA memorandum and save to the PIR site for inclusion in the BOS file.

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130.7 Appeal and Grievance Processes.

Employees subject to the disciplinary process regarding the loss, theft, or damage to personal property may have the right to pursue an administrative grievance through TIGTA's Grievance Procedure, file an appeal with the Merit Systems Protection Board (MSPB), file a complaint of discrimination, and/or file a complaint with the Office of Special Counsel. Any appeal or grievance rights will be provided to the employee during the disciplinary process. See, e.g., the Agency Grievance Procedure in TIGTA Operations Manual, Chapter [\(600\)-70.8.2](#).